Subject Outline

ACCY102 Introductory Accounting 1B
Wollongong Campus

6 Credit Points
Summer Session 2006/07

Co-ordinator: Mr Parulian Silaen

School of Accounting and Finance
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Subject details

Prerequisite: ACCY100

Description

Accounting 1B builds on the understanding of accounting developed in Accounting 1A. It examines financial measures of business activities and the systems that enable the measures to be recorded and then reported and communicated to the various stakeholders of entities, such as owners (including partners and shareholders), providers of credit (lenders and creditors), management as well as other interested parties.

Objectives

On successful completion of this subject, students will be able to:

• use basic accounting concepts and techniques to analyse, record, process and present accounting information.
• use computer spreadsheets to solve simple accounting problems.
• use accounting information to prepare internal and external accounting reports.
• use accounting information to assess profitability and financial strength of business organizations.

Method of delivery

Lectures

There will be four hours of compulsory lectures per week. Students are required to attend both two hours lectures on Monday.

Tutorials

Tutorials are compulsory. It is expected students will participate in (not just attend) at least 80% of all tutorials. There will be a tutorial each week. Tutorial classes will commence Week 1 of session. Participation constitutes students preparing in advance set tutorial questions and bringing them to class for further discussion. Set tutorial questions are given in the schedule at the end of this subject outline.

Learning Objectives of Tutorials

Tutorials are intended to provide an interactive learning environment, by supporting students sharing ideas and questions, and supporting each other’s learning. Questions have been selected to link lecture materials with text and other readings. Technical aspects of the course will be reinforced and linked to theoretical and current issues as drawn from readings and other sources.

Workshop Questions

Workshops are compulsory. It is expected students will participate in (not just attend) at least 80% of all workshops. Workshop classes will commence Week 1 of session. Workshops are designed as an interactive session where students will undertake their first attempt of a practical problem, relevant material for which was covered in the previous two lectures. Set workshop activities are given in the schedule.
at the end of this subject outline. Supporting workshop materials are also available on the WebCT site. Workshop questions generally provide for a larger, fuller practical demonstration of an accounting technique or calculation. Questions are taken from the text, other texts and past examination papers.

**Learning Objectives of Workshop Questions**

Workshop questions are intended to develop and reinforce technical competence and analytical skills of students, and link content to practical applications.

<table>
<thead>
<tr>
<th>Computer Lab Classes</th>
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<tr>
<td>It is expected students will participate in (not just attend) at least 80% of all computer lab classes. Computer lab classes will be held each week commencing <strong>Week 1</strong> of session. Computer lab classes are intended as independent learning sessions, where students will attempt to solve accounting problems using excel spreadsheets, and utilize communication features and visit web sites relevant to the subject. Exercises set for the computer lab classes are designed to apply concepts, technical and generic skills developed in class in a computer environment. Set questions for each class are given in the schedule at the end of this subject outline, and worksheets from the computer lab textbook will be collected from time to time.</td>
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</table>

**Learning Objectives of Computer Lab Classes**

Computer Lab Classes are intended to develop and reinforce computer competence, and technical accounting and analytical skills in a computer environment. Classes are intended to demonstrate spreadsheets as a powerful tool used by accountants for data analysis.

**WebCT**

Accounting 1B is supported by a subject website that is located through the learning online link at: [http://www.uow.edu.au/student/lol/](http://www.uow.edu.au/student/lol/)

The purpose of this website is to provide supportive materials for student learning including e-readings, workshop and supplementary lab questions, and reference materials and sites. **All major subject announcements will be emailed through the SOLS student management package. It is the student’s responsibility to check this on a regular basis.** All students can access the web site through the computer labs on campus, and in addition sufficient time will be allocated in computer lab classes for this purpose. Students may also access the site off campus.

**Learning Objectives of ACCY102 Website**

The intention of the ACCY102 web site is to contribute to preparing students as UOW graduates who are able to operate in an e-environment. Students gain experience in computer skills via the use of the website, and written communication skills via the use of email facilities.

The communication facilities are intended for academic use only. Consequently, students are expected to utilize general principles of business correspondence and comply with all relevant university policies, including use of discriminatory language. Students failing to meet these requirements may have their access removed.
Study time

This is a six credit point subject and it is expected students spend a minimum of 24 hours per week dedicated to Accounting 1B, in order to gain a pass in this subject. The 24 hours includes class times.

Lecture Times

Monday 9:30 - 11.30 : Building 20.4
Monday 12:30-14:.30 : Building 20.2

* Week 4 Lecture will be held during Week 3 on Thursday 21st Dec.

Learning Objectives of Lectures

Lectures are designed to introduce a topic and highlight current interests and developments in the various areas. Lecture materials are not to be regarded as a complete presentation of the material, but are intended as an introduction to independent study. They will examine both technical issues and their related concepts. Successful learning of the material requires active student participation such as note taking, wider reading of the textbook and supplementary materials, and class discussion in the area. **Note: not all lecture material readily transfers to powerpoint slides, and so any lecture notes placed on WebCT will not be a full representation of the material, and should not be relied on as such.** It will be necessary for students to develop strong note taking skills.

Major texts


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<th>Supplementary Texts</th>
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<th>Electronic Readings</th>
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Contacts

Subject Coordinator

Mr. Parulian Silaen  
School of Accounting and Finance  
Building No 40, Room No 306  
Telephone: 02 4221 3696  
Facsimile: 02 4221 4297  
Email: parulian@uow.edu.au  
*Student emails will be answered during consultation times.*

Lecturers:

Mr. Parulian Silaen  
School of Accounting and Finance  
Building No 40, Room No 306  
Consultation times  
To be advised

Mr. Graham Bowery  
School of Accounting and Finance  
Building No 19, Room 1040  
Telephone: 02 4221 3858  
Email: gbowrey@uow.edu.au  
Consultation times  
To be advised
ACCY102 Teaching Team:
Parulian Silaen      parulian@uow.edu.au
Graham Bowery      gbowrey@uow.edu.au
Zoie Cook       zcc31@uow.edu.au
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Keiran Acharya    kacharya@uow.edu.au
Greg Jones       gjones@uow.edu.au
Ashfaq Khan       aak24@uow.edu.au
Marjam Ita       marjam@uow.edu.au

The ACCY102 team will advise of their consultation times during the first week of classes.

Student administration – Wollongong Campus

Telephone               61 2 4221 3938
Facsimile               61 2 4221 4322
Email                    studeng@uow.edu.au
Student OnLine Services                           http://www.uow.edu.au/student/sols

Library

Telephone:
Wollongong               61 2 4221 3548
Shoalhaven                61 2 4448 0810
Batemans Bay               61 2 4472 5850
Bega                     61 2 6499 2127
Moss Vale                 61 2 4868 0121
Loftus                   61 2 9710 5834
Web                       http://www-library.uow.edu.au

Purchasing of books (Unishop)

Telephone               61 2 4221 8050
Facsimile               61 2 4221 8055
Email                    unishop@uow.edu.au
Assessment Guidelines

General Criteria

There are three assessment tasks, a mid-session examination, a company analysis, and a final examination.

Any student failing to complete ANY of the subject requirements may fail the subject as a whole and receive a fail grade. Satisfactory is determined as a reasonable attempt at each component. Specifically the subject requirements are:

*Tutorials and Workshops*: Participate fully (not just attend) 80% of tutorials and 80% of workshops. This includes completing to a satisfactory standard all set questions. The set questions are indicated in the schedule at the back of this subject program. Questions may be collected from time to time by your tutor and workshop supervisor.

*Computer Lab Exercises*: Complete to a satisfactory standard all set questions and tasks in the lab class. The set questions are indicated in the schedule at the back of this subject outline. Completed set work will be recorded by your lab supervisor.

*Company Analysis*: Submit in writing in academically acceptable report form including all structure and presentation requirements your company analysis and essay by the due date. This assignment is assessed as an individual effort.

*Mid-session Examination*: Sit the mid-session examination on the set date in your enrolled lab class time. This is assessed as an individual effort.

*Final Examination*: Sit the final examination. This is assessed as an individual effort. Students are required to achieve a minimum of 45% on the final examination to be awarded a pass in this subject.

Performance grades

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<thead>
<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>HD</td>
<td>High Distinction</td>
<td>85–100%</td>
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<tr>
<td>D</td>
<td>Distinction</td>
<td>75–84%</td>
</tr>
<tr>
<td>C</td>
<td>Credit</td>
<td>65–74%</td>
</tr>
<tr>
<td>P</td>
<td>Pass</td>
<td>50–64%</td>
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<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0–49%</td>
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Summary

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due Date</th>
<th>Return date</th>
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<tbody>
<tr>
<td>Task 1 Mid-session Examination</td>
<td>25%</td>
<td>Week 4</td>
<td>Lab Class</td>
</tr>
<tr>
<td>Task 2 Company Analysis</td>
<td>10%</td>
<td>Week 5</td>
<td>Week 7</td>
</tr>
<tr>
<td>Task 3 Final Examination</td>
<td>65%</td>
<td>Per exam schedule</td>
<td>none</td>
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</table>

To be eligible to pass this subject, students must achieve at least 45% in the final exam, and a total overall grade of 50.
**Special Consideration**

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination or meet any of the other course requirements, to submit medical or other documented evidence as soon as possible after the event to support their request for special consideration.


Requests for extensions must be made **BEFORE the due date**, and can only be given by the subject coordinator when the special consideration policy has been followed. Written notice is given in this subject outline for assessment requirements for the subject including the dates for the submission of work for assessment. **Note** "Pressure of work", either from employment or from other subjects, is not an acceptable reason for seeking an extension of time.

**Supplementary examinations**

Students should note that supplementary examinations are **not** an automatic entitlement on the submission of a request for special consideration. In cases where the decision is made to allow a supplementary examination, students will usually be required to take the examination at a date to be determined by the University. Students will be notified of the exam at least seven days beforehand, via the SOLS system. It is every student’s responsibility to check the SOLS system and to provide the University with a correct record of your current address.

Full details of the University’s policy regarding special consideration are available on the web at [http://www.uow.edu.au/handbook/courserules/specialconsideration.html](http://www.uow.edu.au/handbook/courserules/specialconsideration.html) students should familiarise themselves with these policies.

**Disability Policy**

If a student with a disability requires reasonable accommodation in this subject, they are strongly advised to discuss the issues early in the session with one of the following people: the Disability Liaison Officer, Faculty Disability Adviser and/or the Subject Coordinator. Students with a disability should also register with the University of Wollongong Disabilities Unit. More details can be found on the web at [http://www.uow.edu.au/student/services/ds/](http://www.uow.edu.au/student/services/ds/)

**Non Discriminatory Language**

As part of its Equal Opportunity/Affirmative Action initiatives, the University of Wollongong endorses a policy of non-discriminatory language practice and presentation in all academic and administrative activities of the University. The policy is available at [http://staff.uow.edu.au/eeo/nondiscrimlanguage.html](http://staff.uow.edu.au/eeo/nondiscrimlanguage.html)

**Receipt of Assessment Tasks**

It is your responsibility to ensure that you have a receipt signed by your lecturer/tutor, acknowledging submission of written work.
Assessment Tasks

Task 1: Mid-session Examination

Due date: In enrolled computer lab class during Week 4 of session. (Students who do not attend their enrolled lab class will not be able to sit the test and unless criteria under the special consideration policy apply, will not be eligible to sit the supplementary exam).

Return date: Results are available immediately.

Weighting: 25 %

Assignment details

The Mid-session examination will be held in Week 4. It will cover the topics Partnerships, Companies and Cash Flows.

Learning Objective

The learning objective of the mid-session exam is to give a diagnostic indication of students’ understanding of key concepts in the examined topics.

Task 2: Company Analysis

Due date: Week 5

Return date: Enrolled Tutorial Class in Week 7

Weighting: 10%

Length: As required to answer questions.

Assignment details

Company Analysis

Due Date: Monday 8th January, Week 5. The assignment is due on Monday 8th January (the date you are required to be finished the assignment), but you are allowed the courtesy of handing it in during your enrolled tutorial time during Week 5. No staff can consult on the project on or after Monday 8th January. All late penalties if incurred will be calculated from Monday 8th January. Assessed work handed in late will be penalised by the deduction (from the mark given to the assessed work) of 20% points per working day or part thereof. The operation of this rule will not result in a negative mark being carried forward.

Structure and Presentation Requirements

- Your Company Analysis should answer the set questions. Headings are encouraged.
- The Harvard referencing convention should be used.
- All assignments must be word processed using 12 point font, double line spacing, and 3 cm left and right hand margins.
- Students must retain a printed copy of their work.
- Students must hand in a copy of relevant pages of the annual report, highlighting the information/figures cited.
Learning Objectives
The Company Analysis is designed to allow students to become familiar with a real company accounting document, and improve their analytical ability to read a technical accounting document. The task requires students to identify descriptions and concepts covered in the Company and Manufacturing Accounting.

Requirement
(A) Refer the WebCT to find out the Australian Manufacturing Company assigned to you for review.
(B) Use the annual report of your company and answer the following questions fully. The annual report of the company assigned to you is available on WebCT. All answers must be fully referenced to the relevant section in the annual report. Remember, if you use the exact words of the report, they must be in quotation marks and fully acknowledged.

1. The name of the Company and its registered office. Research your company and include information about your company. (Fully reference this in your bibliography).
2. The names and qualifications of the directors. Make a comment about the number of directors, their ages and qualifications, diversity etc. Do you think they demonstrate the requisite skills needed for the job? Why? What would you add (if anything)?
3. The name of the Auditor. Give both the partner's name and the name of the firm. (Don't forget to reference the page of the auditor's report).
4. The type of business undertaken by the company. Include information about the location(s), markets, key customers, products, competitors etc. Don't forget to reference all your sources.
5. For both the company and the group, give the profit or loss after tax for the year. How does this compare with the previous year?
6. For both the company and the group, give the income tax expense (if any).
7. For both the company and the group, give the basis of valuation (e.g. historical cost, net market value etc) and amounts of Closing Inventories.
8. For both the company and the group, give the nature, basis of valuation, amount and depreciation of Property, Plant and Equipment.
9. The amount and nature of any long-term liabilities of the company.
10. The amount and nature of any contingent liabilities of the company (you will find this in the notes to the accounts).
11. The value of issued capital.
12. Using the consolidated figures for your company and using ratio analysis, including but not limited to the quick ratio and the current ratio, comment on the liquidity of the company. Does this analysis support or contradict the information in the corporate governance statements? Why? (Refer specifically to comments made in the annual report).
13. Name the stakeholders of the company.
14. State information that you think useful to various stakeholders of the company but not available in the annual report.

Task 3: Final Examination
Date: University examination period
Weighting: 65%
Length: (3) hours (15) minutes

Examination details
The final examination will be three hours and fifteen minutes. All topics in the course are examinable in the final examination. Students are required to achieve at least 45% in the final examination, and 50% overall to achieve a pass grade in this subject.
Submission Requirements

Submission

Place of Submission:

All components of the Company Report Assignment must be handed to your tutor during your tutorial class of the due week. Assignments not handed in during this class will be deemed late and attract late penalties. Tutors at the Wollongong Campus CANNOT accept late assignments. These must be given to the subject coordinator.

- **Post**: No posted assignments will be accepted.
- **Facsimile**: No faxed assignments will be accepted.
- **Email**: No emailed assignments will be accepted.
- **Assignment cover**: You must complete and attach a Faculty of Commerce Assignment Cover Sheet to the front of your assignment available at the following web address: http://www.uow.edu.au/commerce/forms.html

Collection: Assignments will be returned during your tutorial class in Week 12.

Acknowledgment/Plagiarism

Plagiarism is not acceptable and may result in the imposition of severe penalties. The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism in the Postgraduate University Calendar, located on the web at http://www.uow.edu.au/handbook/courserules/plagiarism.html

Students are advised to read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with the subject co-ordinator.

Due Date

The due date is the last date for the University to receive an assignment.

Extensions

Extensions may be granted if circumstances beyond the control of the student interfere with their ability to complete the task on time. These will only be granted by the subject co-ordinator and must be applied for before the due date.

Please Note: Extensions will not be granted after the due date.

Late submission

Assessed work must be handed in by the date and time given. Assessed work handed in late will be penalised by the deduction (from the mark given to the assessed work) of 20 percentage points per working day or part thereof. The operation of this rule will not result in a negative mark being carried forward.

Disclaimer

The School attempts to ensure that the information herein is up to date at the time of production, however we reserve the right to amend without notice in response to changing circumstances.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>LECTURE TOPIC</th>
<th>Text and readings</th>
<th>TUTORIAL WORK</th>
<th>WORKSHOP</th>
<th>COMPUTER</th>
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<tbody>
<tr>
<td>1 L1 Dec 4</td>
<td><strong>Partnerships</strong>&lt;br&gt;• Partnership Introduction and characteristics of partnerships&lt;br&gt;• Advantages of partnerships, formation, and admission and withdrawal of a partner.</td>
<td>Subject Outline</td>
<td>Week 1&lt;br&gt;Discussion questions&lt;br&gt;1.2, 1.3, 15.2, 15.3 and 15.5&lt;br&gt;Exercise questions 15.2; Chapter 15 - Critical thinking case.</td>
<td>Week 1&lt;br&gt;Questions are given on WebCT site, unless as indicated they are from the Hoggett, Edwards and Medlin textbook.&lt;br&gt;Exercise questions 15.1&lt;br&gt;Problem 15.4; 15.5</td>
<td>Week 1&lt;br&gt;WebCT Debits and Credits Quiz&lt;br&gt;Jones and Sin - Exercises 2.1, 2.3 and 2.4 (to be sent to your tutor).&lt;br&gt;Smith - Model Partnership Division of Net Income M-9 WebCT</td>
</tr>
<tr>
<td>1 L2 Dec 4</td>
<td><strong>Partnerships continued</strong>&lt;br&gt;• Profit and Loss Sharing, and partner drawings and loans&lt;br&gt;• Partnership financial statements and dissolution</td>
<td>Hoggett, et al., Chapter 15</td>
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<tr>
<td>2 L1 Dec 11</td>
<td><strong>Companies</strong>&lt;br&gt;• Overview, Advantages and Disadvantages&lt;br&gt;• Accounting for Share Issues</td>
<td>Hoggett, et al., Chapter 16</td>
<td>Week 2&lt;br&gt;Discussion questions 15.6, 15.7, 16.2, 16.5, and 16.8&lt;br&gt;Exercise questions 15.3; 15.5, 16.1, and 16.5&lt;br&gt;Problem 15.3, 16.4, and 16.6</td>
<td>Week 2&lt;br&gt;Exercise questions 16.3; 16.10&lt;br&gt;Problem 16.1; 16.4</td>
<td>Week 2&lt;br&gt;Visit <a href="http://www.asic.gov.au">www.asic.gov.au</a> and read about how to start a company&lt;br&gt;Smith – Corporate Income Statement – M10</td>
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<tr>
<td>2 L2 Dec 11</td>
<td><strong>Companies Continued</strong>&lt;br&gt;• Accounting for Dividends&lt;br&gt;• Reserve and Financial Statements</td>
<td>Hoggett, et al., Chapter 16</td>
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<tr>
<td>3 L1 Dec 18</td>
<td><strong>Cash Flows</strong>&lt;br&gt;• Purpose, Format and Classification&lt;br&gt;• Preparing a Cash Flow Statement</td>
<td>Hoggett, et al., Chapter 24</td>
<td>Week 3&lt;br&gt;Discussion questions 24.1, 24.4, 24.5, and 17.11&lt;br&gt;Exercise questions 24.1, 24.3, 17.3 and 17.5&lt;br&gt;Gaffikin 1993 Questions 17-2 (webCT)&lt;br&gt;Horngren 2004: E12-8; E12-9; E12-12</td>
<td>Week 3&lt;br&gt;Exercise questions 24.2; 24.4&lt;br&gt;Gaffikin 1993: Exercise 17-22 Power Appliance Co. and 18-21.&lt;br&gt;Horngren 2004: P12-5; P12-6</td>
<td>Week 3&lt;br&gt;Smith M14 – Cash Flows&lt;br&gt;Smith (2000): Percentage of Contract Completion (WebCT question)</td>
</tr>
<tr>
<td>3 L2 Dec 18</td>
<td><strong>Revenue Recognition</strong>&lt;br&gt;• Criteria for Revenue Recognition and its arbitrary nature&lt;br&gt;• Methods of Revenue Recognition</td>
<td>Hoggett, et al., Chapter 17: pp 718-723 IAS 18/AASB 118&lt;br&gt;E-reading: Horngren 2004 pp501-504 Gaffikin,1993</td>
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<tr>
<td>WEEK</td>
<td>LECTURE TOPIC</td>
<td>Text and readings</td>
<td>TUTORIAL WORK</td>
<td>WORKSHOP</td>
<td>COMPUTER</td>
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<tr>
<td>4 L1</td>
<td>Cost Elements (Lecture Held on Dec 21&lt;sup&gt;t&lt;/sup&gt;)</td>
<td>Hoggett, et al., Chapter 8.</td>
<td>Week 4</td>
<td>Exercise questions 8.1; 8.2, and 8.7</td>
<td>Week 4 1&lt;sup&gt;st&lt;/sup&gt; Hour Mid-session Exam done in enrolled lab class</td>
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<tr>
<td>Jan 1</td>
<td>Bowrey</td>
<td></td>
<td></td>
<td></td>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Hour Smith P16 Manufacturing Accounting</td>
</tr>
<tr>
<td>4 L2</td>
<td>Manufacturing Accounting (Lecture Held on Dec 21&lt;sup&gt;t&lt;/sup&gt;)</td>
<td>Hoggett, et al., Chapter 8.</td>
<td>Week 4</td>
<td>Exercise questions 8.1; 8.4; 8.5; 8.9 Chapter 8 - Decision Case</td>
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<tr>
<td>Jan 1</td>
<td>Bowrey</td>
<td></td>
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<tr>
<td>5 L1</td>
<td>Job Order Costing</td>
<td>Hoggett, et al., Chapter 9.</td>
<td>Week 5</td>
<td>Exercise questions 9.1, 9.2, 9.5, 11.5, and 11.6 Exercise questions 9.3, 9.6, 11.3; and 11.5. Problem 11.2 Chapter 9 – Decision case</td>
<td>Week 5</td>
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<tr>
<td>Jan 8</td>
<td>Bowrey</td>
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<td></td>
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<td>Smith P17 Job Order Costing</td>
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<tr>
<td>5 L2</td>
<td>Cost Volume Profit Analysis</td>
<td>Hoggett, et al., Chapter 11</td>
<td>Week 5</td>
<td>Exercise questions 9.4; 11.6 Problem 9.3; 11.4</td>
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<tr>
<td>Jan 8</td>
<td>Bowrey</td>
<td></td>
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<td>Smith P18 Cost Volume Profit Analysis</td>
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<tr>
<td>6 L1</td>
<td>Budgeting</td>
<td>Hoggett, et al., Chapter 12</td>
<td>Week 6</td>
<td>Exercise questions 12.2, 12.7 Exercise questions 12.3, 12.5; and 12.6 13.8, and 13.9 Horngren 2004 (WebCT) Q14; DE-23-1; P23-6</td>
<td>Week 6</td>
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<tr>
<td>Jan 15</td>
<td>Bowrey</td>
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<td>Smith M19 CVP Analysis</td>
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<tr>
<td>6 L2</td>
<td>Flexible Budget and Standard Costs</td>
<td>Hoggett, et al., Chapter 13 Horngren 2004 (E-reading)</td>
<td>Week 6</td>
<td>Problems 12.9 Horngren 2004 (WebCT) E23.3; P23-3</td>
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<tr>
<td>Jan 15</td>
<td>Bowrey</td>
<td></td>
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<td>Smith M20 CVP Analysis</td>
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<tr>
<td>7 L1 &amp; 2</td>
<td>Differential Analysis</td>
<td>Hoggett, et al., Chapter 14</td>
<td>Week 7</td>
<td>Problem 14.1, 14.2; 14.3</td>
<td>Week 7</td>
</tr>
<tr>
<td>Jan 22</td>
<td>Bowrey</td>
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<td>Smith P23 – Flexible Budgeting</td>
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<td>Smith P24 Material and Labor Variances</td>
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<td>Smith M – Incremental Analysis (WebCT question)</td>
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