Subject Outline

ACCY102 Introductory Accounting 1B
Wollongong, Shoalhaven, Bega, Batemans Bay, Moss Vale and Loftus Campuses

6 Credit Points
Spring Session 2006

Co-ordinator: Mr Parulian Silaen

School of Accounting and Finance
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 a two hours compulsory lectures per week. Students are required to attend one lecture on Monday or one lecture on Tuesday.

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 2 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 2 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.

### Computer Lab Classes

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 Week 2 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. Some exercises are required to be emailed to your tutor.

**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, and posted on the WebCT home page. 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 12 hours per week dedicated to Accounting 1B, in order to gain a pass in this subject. The 12 hours includes class times.

Lecture Times

Tuesday 13:30-15.30 : 67.107(Main)
Tuesday 17:30-19:.30 : 67.107(Repeat)
Monday 17:30-19:.30 : 20.5 (remote sites, limited capacity for Wollongong)

Students at campuses other than Wollongong will attend the lecture on Monday 17:30-19:.30 at their respective sites. This lecture will be a video-conference lecture from Wollongong.

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


Supplementary Texts


Electronic Readings

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.

Consultation times

Wednesday 10.30 - 12.30
Thursday 10:30 – 12:30
Other Times by Appointment Only

Head of Tutors/Subject Administrator:

Mr. Graham Bowery
School of Accounting and Finance
Building No 19, Room 1040
Telephone 02 4221 3858
Email gbowrey@uow.edu.au

Consultation times

Wednesday 15.30 – 16.30
Thursday 14.30 – 16.30
Friday 9.00 – 10.00

Lecturers:

Dr Anura DeZoysa
School of Accounting and Finance
Building No 40, Room No 308
Telephone 61 2 4221 5382
Facsimile 61 2 4221 4297
Email anura@uow.edu.au

Mr Parulian Silaen (as above)

Ms. Geeta Singh
School of Accounting and Finance
Building No 40, Room No 312
Telephone 61 2 4221 4301
Facsimile 61 2 4221 4297
Email Geeta@uow.edu.au
The ACCY102 team will advise of their consultation times during the first week of classes, and these will be posted on the WebCT site.

Student administration – Wollongong Campus

Telephone: 61 2 4221 3938
Facsimile: 61 2 4221 4322
Email: studentq@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
Web: http://unishop.uow.edu.au/products/books/texts.html
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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<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
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<tr>
<td>HD</td>
<td>High Distinction</td>
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<td>D</td>
<td>Distinction</td>
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<td>C</td>
<td>Credit</td>
<td>65–74%</td>
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<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

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<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 7</td>
<td>Lab Class</td>
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<tr>
<td>Task 2 Company Analysis</td>
<td>10%</td>
<td>Week 10</td>
<td>Week 12</td>
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<tr>
<td>Task 3 Final Examination</td>
<td>65%</td>
<td>Per exam schedule</td>
<td>none</td>
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To be eligible to pass this subject, students must achieve at least 45% in the final exam, and a total overall grade of 50.
Assessment Tasks

Task 1: Midsession Examination

Due date: In enrolled computer lab class during Week 7 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 7. It will cover the topics Partnerships, Companies and Cash Flows.

Learning Objective

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

Task 2: Company Analysis

Due date: Week 10

Return date: Enrolled Tutorial Class in Week 12

Weighting: 10%

Length: As required to answer questions.

Assignment details

Company Analysis

Due Date: 19 September, Week 10. The assignment is due on Monday 19 September (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 10. No staff can consult on the project on or after September 19. All late penalties if incurred will be calculated from September 19. 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, 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, 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](http://www.uow.edu.au/commerce/forms.html)

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

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.

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.
# Rules, Codes of Practice & Policies

## University Policies

Information on the following University Policies can be found at the websites below:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Website</th>
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* see brief explanation of policy below.
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 coordinator.

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

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.

The evidence should be submitted to Student Inquiries Office. Students should make their request online using SOLS http://www.uow.edu.au/student/.

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.

Student Academic Grievance Policy

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at

Faculty and school policies

Referencing

WHY DO YOU NEED TO REFERENCE?

At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism: this is the academic equivalent of stealing (because by not acknowledging someone else's work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people's work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.

THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at the end of the text, which provides all the information necessary to find the source material. In-text references include the author and year of publication, and where necessary the page number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of referencing and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of the Harvard system of referencing.


CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs, IRC, etc.) GOPHER sites, and email, Listserv and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of Commerce practice for referencing electronic material and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of how to reference electronic material..

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 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 Co-ordinator. 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/
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<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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<tr>
<td>1</td>
<td><strong>Partnerships</strong></td>
<td>Subject Outline</td>
<td>Tutorials begin in week 2.</td>
<td>Workshops begin in week 2.</td>
<td>No computer labs this week.</td>
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<tr>
<td></td>
<td>Lecture 1</td>
<td>Hoggett, et al., Chapter 15</td>
<td>Questions below are from the Hoggett, Edwards and Medlin textbook, unless indicated otherwise.</td>
<td>Questions are given on WebCT site, unless indicated they are from the Hoggett, Edwards and Medlin textbook.</td>
<td>Smith - Model Partnership Division of Net Income-M9 WebCT</td>
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<td>• Partnership Introduction and</td>
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<td>characteristics of partnerships</td>
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<td>withdrawal of a partner.</td>
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<td>2</td>
<td><strong>Partnerships continued</strong></td>
<td>Hoggett, et al., Chapter 15</td>
<td>Discussion questions 15.3</td>
<td>WebCT Questions:</td>
<td>Smith - Model Partnership Division of Net Income-M9 WebCT</td>
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<td></td>
<td>Lecture 2</td>
<td></td>
<td>and 15.4; Exercise question 15.1; Chapter 15 critical thinking case, Chapter 15 Ethical Issue.</td>
<td>Past Exam 2003 Blair, Martin and Bradner, Problem 15.3</td>
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<td>• Profit and Loss Sharing, and partner</td>
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<td>• Partnership financial statements and</td>
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<td>3</td>
<td><strong>Companies</strong></td>
<td>Hoggett, et al., Chapter 16 Gaffikin 2004 Chapter 2</td>
<td>DQ 15.5; EQ 15.2; 15.6; PQ15.8; Decision Case Ch 15.</td>
<td>EQ16.9 Problem 16.4 WebCT Questions: Past exam 2001: Iyer, Jenkins and Biddle</td>
<td>Visit <a href="http://www.asic.gov.au">www.asic.gov.au</a> and read about how to start a company. Smith - Merch FS-P4</td>
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<td>Lecture 3</td>
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<td>• L5 Overview, Advantages and</td>
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<td>• L6 Accounting for Share Issues</td>
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<td>4</td>
<td><strong>Companies Continued</strong></td>
<td>Hoggett, et al., Chapter 16 Gaffikin 2004 Chapter 2</td>
<td>DQ16.1; DQ16.3; DQ16.4; EQ16.3, EQ16.4; EQ16.5</td>
<td>PQ16.6 WebCT Questions: Past exam 2003: Thompson</td>
<td>Smith – Corporate Income Statement-M10;</td>
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<td>Lecture 4</td>
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<td>• Accounting for Dividends</td>
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<td>• Reserves and Financial Statements</td>
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<td>5</td>
<td><strong>Cash Flows</strong></td>
<td>Hoggett, et al., Chapter 24</td>
<td>DQ24.2; DQ 24.3 Ethical Issue Q Ch 24 EQ24.1; EQ24.2</td>
<td>WebCT Questions: Past exam 2002: Quartet Ltd EQ24.4</td>
<td>Smith M14-Cash Flows</td>
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<td>Lecture 5</td>
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<td></td>
<td>• Purpose, Format and Classification</td>
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<td>• Preparing a Cash Flow Statement</td>
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<td>Lecture 6</td>
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<td>• Criteria for Revenue Recognition</td>
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<td>• L12 Methods of Revenue Recognition</td>
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<td>7</td>
<td><strong>Cost Elements</strong></td>
<td>Hoggett, et al., Chapter 8.</td>
<td>DQ8.2; DQ8.5; DQ8.6 Special questions (available on WebCT) 1. Ethical Issue (From Horngren 2004 p521) 2. Gaffikin 1995 Q17-21</td>
<td>WebCT Question: Past Exam Summer 03-04: Pradipta Past exam 2000 Lennon Ltd</td>
<td>Midsession Exam done in enrolled lab class</td>
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<td>Lecture 7</td>
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<td>• Costs vs Expenses. Product Costs vs</td>
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<td>Periods Costs, Overhead Costs</td>
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<td>• L14 Cost of Goods Manufactured</td>
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<td>WEEK</td>
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<td>TUTORIAL WORK</td>
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<td>8</td>
<td>Manufacturing Accounting Lecture 8</td>
<td>Hoggett, et al., Chapter 8.</td>
<td>EQ 8.1, EQ8.2, EQ8.3 and EQ8.6</td>
<td>PQ8.8</td>
<td>Smith P16-Manufacturing Accounting</td>
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<td>Job Order Costing Lecture 9</td>
<td>Hoggett, et al., Chapter 9.</td>
<td>PQ8.6 and PQ8.7; DQ9.2; DQ9.3; PQ9.1,</td>
<td>WebCT Workshop Question Week 9 Vilas Manufacturing Co. (Gaffikin 1995, Q22-34).</td>
<td>Smith P17-Job Order Costing</td>
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<td>10</td>
<td>Cost Volume Profit Analysis</td>
<td>Hoggett, et al., Chapter 11</td>
<td>EQ9.1; EQ9.3; EQ9.4 PQ9.2; Ethical Issue Chapter 10.</td>
<td>WebCT Question: Past exam 2003: Rex Ltd.</td>
<td>Smith P18 Cost Volume Profit Analysis</td>
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<td>Smith M18-High-low points method</td>
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<td>Budgeting Lecture 11</td>
<td>Hoggett, et al., Chapter 12</td>
<td>DQ11.2; DQ11.3; EQ11.4; EQ11.6; EQ11.7; PQ11.5; PQ11.7</td>
<td>WebCT Workshop Question Week 11. 2004 past exam question Mary’s Shoe Store.</td>
<td>Smith M19 CVP Analysis</td>
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<td>Smith (2000)–Incremental Analysis (see WebCT question)</td>
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Note: DQ=Discussion Question; EQ=Exercise Question; PQ=Problem Question