ACCY201 FINANCIAL ACCOUNTING IIB 6 CP

Prerequisites: ACCY200

SEMESTER 2, 2006 WOLLONGONG, BATEMANS BAY, BEGA, MOSS VALE, SHOALHAVEN

Subject Coordinator

MRS KELLIE MCCOMBIE

School of Accounting & Finance
Room: 40.310
Ph: 42214003
Email: kellie@uow.edu.au
Consultation times: Tuesday 3.30pm-4.30pm
Wednesday 10.30am-11.30am
Wednesday 12.30pm-2.30pm

Lecturers

MRS KELLIE MCCOMBIE  See Above

MRS SANDRA CHAPPLE

School of Accounting & Finance
Room: 40.301
Ph: 42214006
Email: schapple@uow.edu.au
Consultation times: to be advised
SECTION A: GENERAL INFORMATION

LECTURE TIMES

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Location</th>
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</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>11.30am - 12.30pm</td>
<td>40.HOPE</td>
</tr>
<tr>
<td>Tuesday (R)</td>
<td>18.30pm – 19.30pm</td>
<td>20.5 (video-conference to other centres)</td>
</tr>
<tr>
<td>Wednesday</td>
<td>11.30am - 12.30pm</td>
<td>40.HOPE</td>
</tr>
<tr>
<td>Wednesday (R)</td>
<td>18.30pm – 19.30pm</td>
<td>20.5 (video conference to other centres)</td>
</tr>
</tbody>
</table>

TUTORIAL AND WORKSHOP TIMES

Students should be enrolled in one Tutorial and one Workshop. This can be done through the Tutorial Preference System on the Commerce Faculty website up to the end of Week 1. During Week 2 the subject coordinator or an administrative assistant for ACCY201 will make a consultation time available for students to discuss any issues with tutorial enrolments, such as changes. The date and time for this consultation will be advised through ACCY201 website.

BRIEF OUTLINE

ACCY201 builds on the knowledge and skills students have acquired in ACCY200. As with ACCY200, the subject contains a number of distinct but inter-related strands:

1. a technical strand incorporating the application of specific accounting standards and regulatory provisions to the preparation of financial reports including revenue and expense recognition, cash flow statements and group accounts.

2. a contextual strand highlighting the national and international environment in which financial reporting takes place by reference to media sources and the financial reports of actual Australian companies and, where relevant, companies in other countries.

3. a theoretical strand, wherein students will be given the opportunity to further develop critique and reflection skills acquired in ACCY200. The theoretical strand will specifically link the technical and contextual strands by considering accounting as both socially constructed and socially constructing by reference, for example, to opportunities and incentives for management and directors to engage in earnings management.

Classes and assessment tasks will address each of these strands and provide opportunities to develop students’ understanding of these three strands.

STUDENT LEARNING OUTCOMES

On successful completion of this subject, the student should be able to:

1. access a knowledge base and demonstrate associated skills in the
   a. application of Australian corporations law and accounting standards to financial report disclosure and notes to those reports
   b. application of relevant Australian accounting standards in the preparation of cash flow statements and group accounts
   c. application of relevant Australian accounting standards in the translation of foreign currency transactions

2. demonstrate an understanding of the importance of situational issues and circumstances to the selection of accounting policies and accounting methods by companies in Australia and other countries

3. identify, discuss and explain ethical and theoretical issues related to the preparation of and disclosure in financial reports including how compliance with accounting and legal
requirements does not necessarily preclude the issue of misleading financial reports.

These objectives have been formulated to foster the attributes of a Wollongong graduate (see http://www.uow.edu.au/about/teaching/attributes/)

ATTENDANCE REQUIREMENTS

ACCY201 is a 6 credit point subject, which requires a minimum of 12 hours per week including class attendance. It is a university expectation that students will attend lectures. Two hours of lectures will be held every week during the semester, including the videoconferencing of lectures to centres in Batemans Bay, Bega, Moss Vale and Shoalhaven. In order to maximise learning outcomes, it is strongly recommended that students attend all lectures.

In addition, attendance at a 1 hour workshop and a 1 hour tutorial each week is compulsory. Attendance records will be kept, and students are expected to:

1. prepare answers for all tutorial questions prior to tutorial attendance, attend and participate in classes;
2. attend workshops and complete set questions.

Students will be awarded a mark for completion of the Tutorial Questions and a Tutorial Quiz, out of a potential 20%. Subject materials, including summary lectures slides and suggested tutorial and workshop solutions, will be available on the ACCY201 website, as indicated below.

WEBCT VISTA

Please check this website regularly, as information will be placed on the site regarding announcements for the subject. The ACCY201 website is accessible to students enrolled in ACCY201 and by visiting http://www.uow.edu.au/student/elearning/ students can logon to WebCT Vista

The following information is included on the website:

<table>
<thead>
<tr>
<th>Icon</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject outline</td>
<td>ACCY201 subject outline</td>
</tr>
<tr>
<td>Lecture Notes</td>
<td>Summary slides for lectures will be available before the lectures are to be delivered. Students are encouraged to print them out and bring them to lectures, in order to add their own notes and work on examples. Lectures have been designed on the understanding that students will bring a printed version of lecture slides with them to the lecture.</td>
</tr>
<tr>
<td>Special Questions</td>
<td>Special Questions have been set for some tutorials and workshops. Students are required to download these questions.</td>
</tr>
<tr>
<td>Readings</td>
<td>This provides links to Library Reserve items and to E-readings, including papers and articles set for workshops and tutorials.</td>
</tr>
<tr>
<td>Solutions</td>
<td>Solutions to workshop and tutorial questions will be available from 6:30 pm each Monday AFTER the tutorials and workshops for the previous week have been held.</td>
</tr>
<tr>
<td>Assessment</td>
<td>Where it is deemed necessary by the course coordinator, information and advice on the Tutorial Questions, the Quiz, the Essay, and the Final Examination, will be made available here.</td>
</tr>
<tr>
<td>Communication</td>
<td>The bulletin board will be used for communication. Please note that your communications on this website must relate to ACCY201 and comply with University Policy on web use. Students may be denied access for any violations of this policy.</td>
</tr>
<tr>
<td>Web Links</td>
<td>Links are provided to some useful websites</td>
</tr>
</tbody>
</table>
USE OF LECTURE SLIDES FROM WEBCT VISTA

These are prepared in Powerpoint format, and are not complete notes of the lectures. As much as possible, they should be brought to lectures, but should not be seen as an alternative to attending lectures and taking notes, as they have not been designed as complete lectures. Students will gain most benefit from lectures if they print out the slides, bring them to lectures and make their own notes during the lecture.

PERFORMANCE LEVEL

To be successful in this subject, students must:

1. attend all tutorials and workshops and complete requirements for the Tutorial Questions, including the Special Questions, to be presented to their tutor each week for assessment;
2. complete a Quiz during your allocated tutorial class, in the due week;
3. submit the Essay by the due date, according to the specified academic requirements set down in this subject outline;
4. sit for the final examination and achieve a mark of at least 50%;
5. gain an overall mark of at least 50%.

In order to satisfy the requirements of this subject, all outstanding work, apart from the final examination, must be submitted by 5 pm on Friday 21 October 2005, the last day of the teaching semester. Unless special consideration has been granted, no marks will be awarded for work handed in after this date.

REQUIRED TEXTS

TEXTBOOK Available to purchase at the Unishop


ELECTRONIC READINGS Available through ACCY201 website under Readings

9. AASB Framework for the preparation and presentation of financial statements, AASBs 3, 101, 107, 108, 110, 118, 121, 127, 1031, 1039, UIG Interpretation 112. These documents can be downloaded in Word or PDF format from the AASB website on www.aasb.org.au/ (Go to the website and then choose “AASB standards” or “UIG & AASB Interpretations” under “Quick Links”)
PUBLISHER’S WEBSITE SUPPORT FOR TEXTBOOKS
This is available for text 1 above on: http://www.johnwiley.com.au/highered/ca6e/home/index.html

SPECIAL QUESTIONS FOR WORKSHOPS AND TUTORIALS
Special questions have been set for some tutorials and workshops. Students are required to follow the weekly schedule as outlined on pages 13-14, and download these questions prior to classes.

SECTION B: ASSESSMENT

SUMMARY OF ASSESSMENTS

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due date</th>
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</thead>
<tbody>
<tr>
<td>Tutorial:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Questions</td>
<td>10%</td>
<td>Weekly throughout semester, in tutorials</td>
</tr>
<tr>
<td>o Quiz</td>
<td>10%</td>
<td>Week 10</td>
</tr>
<tr>
<td>Essay</td>
<td>20%</td>
<td>Week 5</td>
</tr>
<tr>
<td>Final examination</td>
<td>60%</td>
<td>To be advised via SOLS</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
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</tbody>
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Assessment 1 Tutorial Questions and Tutorial Quiz

Topic:
1. Preparation of set Tutorial Questions, including the Special Questions, each week (11 weeks);
2. Attend the Tutorial Quiz set down for Week 10, during your allocated tutorial time.

Format and presentation:
1. **All** Tutorial Questions must be attempted. Your attempted answers to the set questions must be hand written or typed. Writing in your textbook is not acceptable for preparation.
2. The Tutorial Quiz will be 30 multiple-choice questions. Students will be given 40 minutes to complete the quiz. The questions will cover topics from Week 3 to Week 8 (but not including LHSR Ch 14)

Marking criteria:
1. Tutors will check students’ Tutorial Questions **each** week. Students will be assessed on their preparation as follows:
   a) 1 mark for **thorough** completion of **all** questions
   b) ½ mark for partial completion of **all** questions
   c) 0 marks for inadequate or non-attempt of any question
   The best 10 marks out of 11 weeks will be counted giving an aggregate mark out of a possible 10 marks.
2. The Tutorial Quiz will be marked for correct answers, giving a total mark out of 30. This mark will be reduced to a mark out of 10.

Weighting: 20% comprising:
10%: Tutorial Questions
10%: Tutorial Quiz
### Due date:

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<tbody>
<tr>
<td>1. Tutorial Questions due to be assessed every week in tutorial, except for week 10 (quiz). If students cannot attend their tutorial it is their responsibility to attend another tutorial and have the tutor mark and sign their work. Students must show this to their tutor in the following tutorial.</td>
<td></td>
</tr>
<tr>
<td>2. Tutorial Quiz will run in Week 10, during your allocated tutorial time. There will be no supplementary quiz. If students cannot attend their allocated tutorial time, then they must apply for Special Consideration no later than Friday 15th September (end of week 9). If Special Consideration is granted, students will be allocated to another tutorial during week 10 where a seat is available.</td>
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### Marks:

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<tbody>
<tr>
<td>1. Students will be able to see their mark each week, and will be advised of their aggregate mark online via SOLS by the end of Week 13</td>
<td></td>
</tr>
<tr>
<td>2. Students will be advised of their Tutorial Quiz mark online via SOLS by Monday of Week 11.</td>
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### Assessment 2 Essay

<p>| | |</p>
<table>
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<tbody>
<tr>
<td><strong>Essay Requirements:</strong></td>
<td><strong>Learning Objectives:</strong></td>
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</table>
| o Topic | • Acquire skills in critical thought and formulate a response  
• Synthesise and articulate complex issues  
• Link theory to practice, in a context of current and relevant issues |
| “All too often accountants may imagine they are just reporting the facts. However, accountants’ decisions and judgments have consequences” for: |
| 1) other people,  
2) organisations,  
3) communities and,  
4) the natural environment. |
| Students must choose to focus on two of the above areas and critically evaluate the responsibility, and the impact of, the accountant in these areas. A current example from media text must be included to support the argument. |
| o Reflection | Students must complete a one page reflection. Consider the extent to which you have answered the question and met the requirements, reflecting upon your achievements, and the meeting of the essay objectives. Specifically students must address these issues: |
| o To what extent do you think you have achieved the learning objectives of this essay?  
o How might this achievement have been improved?  
| o What action(s) should we (the staff) have taken in this subject to assist you?  
<p>| o What action(s) should you have taken to assist yourself? |</p>
<table>
<thead>
<tr>
<th>Help with Essay:</th>
<th>An introduction to the essay, including availability of resources, will be given at Lectures in Week 1. Lectures in Week 2 will also discuss issues related to the essay topic. Workshops and Tutorials in Week 2 &amp; 3 are designed to address specific readings that may be useful in the essay.</th>
</tr>
</thead>
</table>
| Length and presentation | • The essay must be 1500 words in length, with a synopsis of approx 150 words (not included in the word count)  
• Students must use: 12pt font, 1 ½ line spacing, and margins of at least 2cm either side  
• Headings are encouraged, but not compulsory  
• Include a Reference List at the end of your essay  
• Attach a one page reflection after the list of references  
• Attach a signed cover sheet (see below) to the front of the essay |
| Assignment Cover Sheet | A Faculty of Commerce assignment cover sheet should be attached to each piece of written assessment. This cover sheet can be obtained from the website: http://www.uow.edu.au/commerce/pdf/assignmentcoversheet.pdf |
| Research and references | • The Harvard Method should be used as a style of referencing in the body of the essay, as well as in the Reference List. You can visit the following link to learn about this method: http://www.library.uow.edu.au/helptraining/guides/citeharvard.html  
Students who do not reference correctly will be penalised.  
• Students must conduct wide research of the literature, and media sources, in order to adequately address the essay topic/issues. A minimum number of references is set as:  
  ▪ 5 references from a variety of academic journals such as: Accounting, Organizations and Society; Accounting, Auditing and Accountability Journal, Critical Perspectives on Accounting;  
  ▪ 4 references from other sources such as: financial newspapers, business magazines, practitioner magazines, web sources, radio and television transcripts;  
  Further research is encouraged.  
• Use the Link provided on the ACCY201 web site to access the library’s databases. |
<p>| Weighting: | 20% |
| Due date | Essays are due Monday 14\textsuperscript{th} August (beginning Week 5); however, students may hand the essay in to their tutor during their allocated tutorial time. Students are encouraged to get started as early as possible given this due date. |
| Request for special consideration | Requests must be submitted BEFORE the due date. Permission for an extension can only be granted by the Subject Coordinator. Special consideration will not be granted for conditions after Sunday 13\textsuperscript{th} August. |
| Late penalty | 2 marks per day will be deducted for essays not handed in during their allocated tutorial time; however it will be marked late as from Monday 14\textsuperscript{th} August. Any late essays must be handed directly to the subject coordinator. |
| Marking criteria | See Marking Guide p. 12 Note: This is marking guide is NOT a cover sheet |
| Return of Essay | Marked essays will be handed back to students during their allocated tutorial time in Week 8. |</p>
<table>
<thead>
<tr>
<th>Assessment 3</th>
<th>Final Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighting</td>
<td>60%</td>
</tr>
<tr>
<td>Date</td>
<td>The University examination period is from 28 October – 10 November 2006. The final examination date for ACCY201 will be confirmed during the course of the semester and published on SOLS 3 to 4 weeks before the examination period. Supplementary examinations will be held during the university’s official supplementary examination period, to be advised on the University’s website</td>
</tr>
<tr>
<td>Time allowed</td>
<td>3 hours 15 minutes</td>
</tr>
<tr>
<td>Structure of paper</td>
<td>A combination of long and short answers, with practical and theoretical components. Note: the examination format cannot be changed from this, as stated, without the written consent of all students enrolled in this subject.</td>
</tr>
</tbody>
</table>

**PLAGIARISM**

Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people’s material, take care to include appropriate references and attribution. **Plagiarism will not be tolerated and has led to expulsion from the University.**

Students should visit the following University website and become familiar with the University’s policy on Plagiarism. [http://www.uow.edu.au/handbook/courserules/plagiarism.html](http://www.uow.edu.au/handbook/courserules/plagiarism.html)

**SECTION C: RULES, CODES OF PRACTICE & POLICIES**

**C1 UNIVERSITY POLICIES**

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

C1.1 Non-discriminatory Language

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at: http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

C1.2 Special Consideration Policy

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at: http://www.uow.edu.au/handbook/courserules/specialconsideration.html

Please note especially the item at 5.3: For all forms of assessment students are normally required to seek special consideration before the date scheduled for submission or performance of the assessment item, but no more than five working days after the date when the item was due.

C1.3 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: http://www.uow.edu.au/handbook/courserules/studacgrievpol.html

C2 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:


**C3 SUPPORT SERVICES AND FACILITIES**

The following details are relevant to the Wollongong campus. Students at off-campus sites should consult staff at local centres.

**LEARNING RESOURCE CENTRE**

*Learning Development offers a range of free services to all enrolled students who wish to improve their academic or English language skills.* There are a range of workshops available including; essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and exam preparation.

For information on language and academic skills workshops, or to make appointments for consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room G102, or Phone 02 4221 3977. For further information visit the website:

FACULTY LIBRARIANS

Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs. The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au  
telephone: 42 213078

DISABILITY LIAISON OFFICER

The Disability Liaison Officer (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

web address: http://www.uow.edu.au/student/services/ds/  
telephone: 42 213445  
fax: 42 215667

FACULTY DISABILITY ADVISERS

Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty's academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment.

The Faculty of Commerce Disability Adviser is Mr. Ron Perrin. Mr Perrin can be contacted as follows:

Office location: Building 40, room 224  
email address: ron_perrin@uow.edu.au  
telephone: 42 214118

WOOLYUNGAH INDIGENOUS CENTRE

The Woolyungah Indigenous Centre provides the focus for Learning, Research and Support for Aboriginal and Torres Strait Islander People and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.

For further information on services offered, consult the Woolyungah Indigenous Centre website or contact the office.

Centre location: Building 30  
web address: http://www.uow.edu.au/aec/  
telephone: 42 213563  
fax: 42 214244  
Email: WIC_feedback@uow.edu.au
ACCY201 FINANCIAL ACCOUNTING IIB ESSAY MARKING GUIDE

Student Name:……………………………………………. Student Number:………………..

Synopsis
- Reflected main ideas
- Identified conclusion reached
- Was more of an introduction than a synopsis
- Other

Structure and Presentation
- Enhanced logic, coherence and flow of arguments
- Was disjointed and required more links between ideas and paragraphs
- One or two sentence paragraphs should be avoided
- Good use of headings
- Excessive use of headings
- Headings would help to structure your thoughts
- Other

Content
- Raised relevant issues to answer question
- Arguments were logical and coherent
- Arguments supported your point of view
- Ideas and argument needed to be developed
- Discussion was too general
- Other

Style
- Good writing style
- English expression needs attention, especially grammar, sentence construction
- Length was excessive
- Length was insufficient
- Other

Referencing and Declaration
- References supported your arguments
- Met the requirements for research and references (minimum 9 references)
- Further reading would have enhanced your arguments
- Followed the Harvard Method
- Insufficient referencing of ideas
- Insufficient referencing of direct quotes
- Signed declaration on cover sheet
- Signed declaration but did not understand policy
- Other

Reflection
- Addressed requirements
- Made a conscientious effort to think about the objectives of the essay
- Cursory attention to reflection
- Other

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<thead>
<tr>
<th></th>
<th>Out of</th>
<th>Mark Obtained</th>
<th>Overall Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Essay</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less penalty</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FINAL MARK</td>
<td>20</td>
<td></td>
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</table>

Marker:………………………………………………………………………………………………….
## ACCY201 SUBJECT SCHEDULE

<table>
<thead>
<tr>
<th>Wk</th>
<th>Lecture Dates</th>
<th>Lecturer</th>
<th>Topic</th>
<th>Readings</th>
<th>Workshop Questions</th>
<th>Tutorial Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>25 Jul 26 Jul</td>
<td>Kellie McCombie Sandra Chapple</td>
<td>Ethics AND The Consequences of Accounting</td>
<td>HP Ch 31 Francis (1990)</td>
<td>Special Questions A</td>
<td>Special Questions B</td>
</tr>
<tr>
<td>3</td>
<td>1 Aug 2 Aug</td>
<td>Sandra Chapple</td>
<td>Disclosure in Financial Reports</td>
<td>LHSR Ch 9</td>
<td>HP Q.20 AND Special Questions C</td>
<td>HP Q.6, Q.23, Q.33 AND Special Questions D</td>
</tr>
<tr>
<td>4</td>
<td>8 Aug 9 Aug</td>
<td>Sandra Chapple</td>
<td>Disclosure in Financial Reports</td>
<td>LHSR Ch 10 and Ch 11</td>
<td>LHSR Ex 9.4</td>
<td>LHSR Ch 9 Discussion Questions (DQ) 4, 10, 12, 13, 21, 23, Ex 9.5</td>
</tr>
<tr>
<td>5</td>
<td>15 Aug 16 Aug</td>
<td>Sandra Chapple</td>
<td>Cash Flow Statements</td>
<td>LHSR Ch 12 up to p. 469</td>
<td>LHSR Problem 10.5</td>
<td>LHSR Ch 10 DQ 2, Ch 11 DQ 9 Essay to be handed in 20%</td>
</tr>
<tr>
<td>6</td>
<td>22 Aug 23 Aug</td>
<td>Sandra Chapple</td>
<td>Cash Flow Statements</td>
<td>LHSR Ch 12 p. 469 to end</td>
<td>LHSR Ex 12.4</td>
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Please Note: Special Questions are available on the WebCT site for ACCY201