Subject Outline

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

6 Credit Points
Spring Session 2005

Co-ordinator: Dr Kathy Rudkin

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

<table>
<thead>
<tr>
<th>Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>There will be two compulsory lectures per week. Students are required to attend one lecture on Tuesday and one lecture on Wednesday.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Tutorials</th>
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<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>
**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.

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**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.

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**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.

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**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**

<table>
<thead>
<tr>
<th>Time</th>
<th>Location</th>
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<tbody>
<tr>
<td>Tuesday 11.30-12.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Tuesday Repeat 1 14.30-15.30</td>
<td>67.107</td>
</tr>
<tr>
<td>Tuesday Repeat 2 18.30-19.30</td>
<td>20.5 (remote sites lecture)</td>
</tr>
<tr>
<td>Wednesday 11.30-12.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Tuesday Repeat 1 16.30-17.30</td>
<td>67.107</td>
</tr>
<tr>
<td>Tuesday Repeat 2 18.30-19.30</td>
<td>20.5 (remote sites lecture)</td>
</tr>
</tbody>
</table>

Students at campuses other than Wollongong will attend the lecture on Tuesday 18.30-19.30 and Wednesday 18.30-19.30 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**


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**Supplementary Texts**


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**Electronic Readings**

Contacts

Subject Coordinator

Dr Kathy Rudkin  
School of Accounting and Finance  
Building No 40, Room No 325  
Telephone 02 4221 3148  
Facsimile 02 4221 4297  
Email Kathy_Rudkin@uow.edu.au  
Student emails will be answered during consultation times.

Consultation times

Tuesday  9.00 - 11.00  
Wednesday  14.30 - 16.30  
Other Times by Appointment Only

Subject Administrator:

Ms Akiko Phillips  
Building No 19, Room 1042  
Telephone 02 4221 5359  
Email akiko@uow.edu.au

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  
Dr Kathy Rudkin (as above)

Mr Parulian Silaen  
School of Accounting and Finance  
Building No 40, Room No 306  
Telephone 61 2 4221 3696  
Facsimile 61 2 4221 4297  
Email parulian@uow.edu.au
ACCY102 Teaching Team:
Dr Anura DeZoysa 40.308 4221 5382
Mr Arthur Duddy Shoalhaven Campus 02 4448 0888
Mr Mohan Gunasekara 19.1040 4221 3855
Ms Hazel Hare Moss Vale Campus 02 4869 1888
Dr Helen Irvine 40.314 4221 5919
Mr Robert Kearney Bega Campus 02 6494 7035
Mr Ashfaq Khan 19.1040 4221 3855
Ms Wendy Law Batemans Bay Campus 02 4472 2125
Mr Peter McGrath Shoalhaven Campus 02 4448 0888
Ms Janet Mitchell Loftus Campus 02 9545 0000
Dr Kathy Rudkin 40.325 4221 3148
Mr Parulian Silaen 40.306 4221 3696
Ms Geeta Singh 40.315 4221 4301
Ms Connie Spasich 40.305 4221 3605
Dr Ted Watts 40.309 4221 4005
Associate Professor Hema Wijewardena 40.316 4221 3697

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 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
**Purchasing of books (Unishop)**

<table>
<thead>
<tr>
<th>Service</th>
<th>Contact Details</th>
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</thead>
<tbody>
<tr>
<td>Telephone</td>
<td>61 2 4221 8050</td>
</tr>
<tr>
<td>Facsimile</td>
<td>61 2 4221 8055</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:unishop@uow.edu.au">unishop@uow.edu.au</a></td>
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</table>
Assessment Guidelines

General Criteria

There are three assessment tasks, a mid-session examination, a company analysis and essay, 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 and Essay:* Submit in writing in academically acceptable form including all structure and presentation requirements your company analysis and essay by the due date. The company report used in completing the essay must be handed in with the essay. 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 40% 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>
<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>
</tr>
<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0–49%</td>
</tr>
</tbody>
</table>

Summary

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due Date</th>
<th>Return date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task 1 Mid-session Examination</td>
<td>25%</td>
<td>Week 7</td>
<td>Immediate in Lab Class</td>
</tr>
<tr>
<td>Task 2 Essay</td>
<td>15%</td>
<td>Week 10</td>
<td>Week 12</td>
</tr>
<tr>
<td>Task 3 Final Examination</td>
<td>60%</td>
<td>Per exam schedule</td>
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</tbody>
</table>

To be eligible to pass this subject, students must achieve at least 40% 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 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/

**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

**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: Midsession Examination

Due date: In enrolled 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 and Essay

Due date: Monday 19 September Week 10

Return date: Enrolled Tutorial Class in Week 12

Weighting: 15% comprised of company report 5% and essay 10%.

Length: Company Analysis – as required to answer questions.
Essay - 1200 words
Assignment details

Company Analysis and Essay

Due Date: 19 September, Week 10. Note: 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 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.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Format Required</th>
<th>Submit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part A Company Analysis</td>
<td>Point Form</td>
<td>Handed in during your enrolled tutorial in Week 10.</td>
</tr>
<tr>
<td>Part B Essay</td>
<td>Essay form – 1200 words</td>
<td>Handed in during your enrolled tutorial in Week 10.</td>
</tr>
</tbody>
</table>

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 their annual report with their assignment (a soft copy is permitted).

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 topics Company Accounting and Manufacturing Accounting. The annual reports selected should be the most current for their selected manufacturing company at the start of the course.
The following criteria are used to assess this task:

**Structure and Presentation**
- Compliance with requirements including presentation

**Writing Style**
- Correct use of grammar, language usage and punctuation.

**Content**
- Coherent, logical and complete answering of questions.

**Referencing**
- References used appropriately to support arguments
- Compliance with the prescribed referencing method

**Required**

1. Select the most recent annual report of any listed Australian MANUFACTURING company, and answer the following questions about your report. You must hand this report in with your assignment (this may be done as a soft copy). Many annual reports of companies are available online. You **must use the full report, not a concise report**. Answer the following questions fully. **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).

**Part B:**

“Every first year business student will know that capitalism directs investment decisions according to the criterion of profitability…..however flawed the accounting calculus, capitalist production decisions are shaped by those goods which are expected to provide the highest rate of return”.


Critique the above statement, using examples from your company report and making reference to the role of accountants in society. Is accounting only a calculative practice to determine profit, or does it have a wider societal role?

Note: Part B should be 1200 words and a synopsis of an additional 120 words in essay form. Your essay should be fully referenced using the Harvard method and demonstrate research including a comprehensive bibliography of at least eight references, including your annual report.

**Task 3: Final Examination**

Date: University examination period

Weighting: 60%

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 40% 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:

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 coordinator.

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 Begin and lecturer</th>
<th>TOPIC</th>
<th>Text and readings</th>
<th>TUTORIAL WORK</th>
<th>WORKSHOP</th>
<th>COMPUTER</th>
<th>ASSESSMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 July 18</td>
<td>Partnerships</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>
<td></td>
</tr>
<tr>
<td>Rudkin</td>
<td>L1 Partnership Introduction and characteristics of partnerships</td>
<td>Hoggett, Edwards and Medlin Chapter 15</td>
<td>Questions below are from the Hoggett, Edwards and Medlin textbook, unless indicated otherwise.</td>
<td></td>
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<tr>
<td></td>
<td>L2 Advantages of partnerships, formation, and admission and withdrawal of a partner.</td>
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</tr>
<tr>
<td>2 July 25</td>
<td>Partnerships continued</td>
<td>Hoggett, Edwards and Medlin Chapter 15 Sin and Jones Chapter 1</td>
<td>Discussion questions 15.2 and 15.3 Exercise 15.1 Chapter 15 critical thinking case, Chapter 15 Ethical Issue. Exercise questions 15.3 and 15.6 Problem 15.8 Decision Case Chapter 15</td>
<td>WebCT workshop question Week 3 Hawkins, Gould, Capra and Davis</td>
<td>Smith – Model Income Statement Visit <a href="http://www.asic.gov.au">www.asic.gov.au</a> and read about how to start a company.</td>
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<tr>
<td>Rudkin</td>
<td>L3 Profit and Loss Sharing, and partner drawings and loans</td>
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<tr>
<td></td>
<td>L4 Partnership financial statements and dissolution</td>
<td>Hoggett, Edwards and Medlin Chapter 16 Gaffikin 2004 Chapter 2</td>
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<td>WebCT workshop question Week 3</td>
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<tr>
<td>3 Aug 1</td>
<td>Companies</td>
<td>Hoggett, Edwards and Medlin Chapter 16 Gaffikin 2004 Chapter 2</td>
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<tr>
<td>Rudkin</td>
<td>L5 Overview, Advantages and Disadvantages</td>
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<td></td>
<td>L6 Accounting for Share Issues</td>
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<tr>
<td>Rudkin</td>
<td>L7 Accounting for Dividends L8 Reserves and Financial Statements</td>
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<td>WebCT Week 4 E-Eduction</td>
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<tr>
<td>5 Aug 15</td>
<td>Cash Flows</td>
<td>Hoggett, Edwards and Medlin Chapter 24 Sin and Jones Chapter 2</td>
<td>Exercises 16.4, 16.6, 16.7 Problems 16.7, 16.8</td>
<td>WebCT workshop question Week 5 Miles Trading</td>
<td>See WebCT under Lab Classes for Week 5 activities (to be emailed to your tutor).</td>
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<tr>
<td></td>
<td>L9 Purpose, Format and Classification L10 Preparing a Cash Flow Statement</td>
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<tr>
<td>Date</td>
<td>Topic</td>
<td>Reading Materials</td>
<td>Assignments / Discussions</td>
<td>Notes</td>
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<td></td>
<td><strong>Cost Elements</strong></td>
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<td>WebCT Workshop Question 7 Elvi Manufacturing</td>
<td>MID-SESSION</td>
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<tr>
<td></td>
<td>L13 Costs vs Expenses. Product Costs vs Periods Costs, Overhead Costs</td>
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<td></td>
<td>L14 Cost of Goods Manufactured</td>
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<tr>
<td>8 Sept 5</td>
<td><strong>Manufacturing Accounting</strong></td>
<td>Hoggett, Edwards and Medlin Chapter 8</td>
<td>Discussion Questions 8.2, 8.3 and 8.6 Exercise Questions 8.1, 8.2, 8.3 and 8.6</td>
<td>Smith M Percentage of Contract Completion Sin and Jones Exercise 3.1 (email to your tutor in WebCT no later than 5pm Friday of this week),</td>
<td></td>
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<tr>
<td></td>
<td>L15 COGM Worksheet and closing entries</td>
<td></td>
<td>Hoggett, Edwards and Medlin Problem 8.8</td>
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<td>L16 COGM Statement</td>
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<td>9 Sept 12</td>
<td><strong>Job Order Costing</strong></td>
<td>Hoggett, Edwards and Medlin Chapter 9</td>
<td>Problems 8.1, 8.6 and 8.7</td>
<td>Smith P16 Manufacturing Accounting</td>
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<td>L17 Cost accounting, Job order costing</td>
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<td>L18 JOC procedures</td>
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<td>10 Sept 19</td>
<td><strong>Cost Volume Profit Analysis</strong></td>
<td>Hoggett, Edwards and Medlin Chapter 11 Sin and Jones Chapter 4</td>
<td>Exercises 9.1, 9.3, and 9.4 Problem 9.2 Ethical Issue Chapter 10 Sin and Jones Table 4.3 and Table 4.2.4</td>
<td>Smith P17 Job Order Costing Essay Due</td>
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<td>L19 Cost Behaviours, Contribution margin, CVP assumptions</td>
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<td>WebCT Workshop Question 9 Vilas Manufacturing Co. (Gaffikin 1993, Q22-34).</td>
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<td>L20 Break even point – 3 methods, multiple products</td>
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<td>Sept 26</td>
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<td>11 Oct 3</td>
<td>Mon Public Holiday (students with tutorials this Monday are invited to attend any other tutorial of their choosing during the week, subject to room capacity). <strong>Budgeting</strong> L21Nature, Structure, Goal congruence, benefits</td>
<td>Hoggett, Edwards and Medlin Chapter 12</td>
<td>Discussion Questions 11.2, and 11.3 Exercises 11.4, 11.6 and 11.7 Problems 11.2 and 11.4</td>
<td>Smith P18 Cost Volume Profit Analysis Smith M High-low points method</td>
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<td>WebCT Workshop Question 11. ACCY102 2004 past exam question Mary’s Shoe Store.</td>
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