Subject Description

Accounting IA is an introduction to the processes of financial accounting. It is concerned with:

(a) money, records of money, calculations of income and wealth;
(b) the information that can be provided by an accounting system as a basis for decision making; and
(c) the techniques of processing such information.

Students are not assumed to have previously engaged in any formal accounting study.

Subject Objectives

The overall objective of this subject is to provide students with learning experiences which will enable them to appreciate the accounting dimensions of a market economy. In particular, after successfully completing this subject students will be able to:

(a) appreciate the role of accounting information in decision making.
(b) use basic accounting concepts and techniques to analyse, record, process and present accounting information.
(c) analyse basic accounting issues and communicate ideas effectively to others both orally and in writing.
(d) use computer spreadsheets to solve simple accounting problems.
(e) appreciate the role of ethics in business decision making.
(f) use accounting information to assess profitability and financial strength of business organisations.
(g) design a simple accounting information system.
Lecturers
Dr. Hema Wijewardena, Associate Professor
Dr. Anura De Zoysa, Lecturer

Textbooks
Ring & Cheetham, Introductory Computer Accounting: A Live Data Approach MYOB, L

Recommended Supplementary Texts and Readings
Horngren & Taylor, Accounting Study Guide CD Rom, 4th edition Pearson Australia
McKay, M. & Rosa, E., The Accountant’s Guide to Professional Communication,

Compulsory Subject Requirements
Students who do not meet ALL of the following course requirements will be deemed to have failed Accounting I.

Prepared and participated in 90% of tutorials.
ii) Achieved a satisfactory mark in mid-term exam.
iii) Sat the final examination.
iv) Submitted the set essay in accordance with the directions in this subject program.
v) Completed the computer assignment questions.
vi) Completed the Practice Set exercise.
vii) Participated at workshops.

These requirements represent an irreducible minimum for the successful completion of Accounting IA.

Assessment:
The final grade awarded to a student in Accounting I will be derived from a composite mark made up as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Examination (3 hours)</td>
<td>70</td>
</tr>
<tr>
<td>Essay</td>
<td>10</td>
</tr>
<tr>
<td>Practice Set</td>
<td>12</td>
</tr>
<tr>
<td>Computer Exercises</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>30</td>
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</tbody>
</table>

Total: 100

NOTE: That in order to obtain a grade of "pass conceded" (PC) or better a student must
Grades of Performance

In accordance with Attachment D1(1) on page 58 of the 1998 Undergraduate Calendar, grades awarded in Accounting IA will be determined as follows:

<table>
<thead>
<tr>
<th>Grade Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>85-100</td>
<td>High Distinction</td>
</tr>
<tr>
<td>75-84</td>
<td>Distinction</td>
</tr>
<tr>
<td>65-74</td>
<td>Credit</td>
</tr>
<tr>
<td>50-64</td>
<td>Pass</td>
</tr>
<tr>
<td>45-49</td>
<td>Pass Conceded (PC)</td>
</tr>
</tbody>
</table>

Students obtaining a PC are permitted to continue in accounting. However, PCs are not acceptable for passes that count for professional recognition.

Lectures

Each student is required to attend two one-hour lectures (one on Monday and one on Tuesday) each week. Lectures are presented as follows:

- **Monday**: 13.30-14.30 25.107
- **Monday**: 15.30-16.30 40.Hope (Repeat)
- **Monday**: 17.30-18.30 20.5 (Repeat)
- **Tuesday**: 9.30-10.30 40.Hope
- **Tuesday**: 11.30-12.30 40.Hope (Repeat)
- **Tuesday**: 17.30-18.30 20.5 (Repeat)

Lecture notes for each week and other relevant material are available on the subject website from at [http://www.uow.edu.au/LOL](http://www.uow.edu.au/LOL).

Tutorials

**Preparation and participation** - Tutorials are arranged to assist students with their own work. **Attendance at tutorials is compulsory.** The questions listed in the program (pages 13-14) are those to be prepared for each week's tutorial. Students must complete all the questions set down for the tutorial and be prepared to contribute to the discussion in classes.

Tutorials commence in the second week of session from Monday, 1 March. Each student is required to attend one-hour tutorial class each week. All students must enrol in the available classes at the beginning of each session.

To meet the course requirements, a student must attend a minimum of 90% of tutorials and submit written answers to tutorial questions for each session. Attendance constitutes being present and having adequately prepared the set work.

No changes to tutorial enrolments will be accepted after week two of session. Requests for tutorial changes must be made before this time to Dr. Anura De Zoysa and be accompanied by proof of need for the change. **No changes to tutorial enrolments can be given by the tutors themselves.**

Unless through illness, if you do not attend the tutorial in which you are officially enrolled, your attendance will not be recorded. Permission to attend another tutorial must be obtained in writing prior to the tutorial attendance, to be recorded. This will only be
from a member of the staff. Each student is expected to attend one-hour workshop each week, commencing in the second week of session. Students are not expected to have prepared answers to the question before class.

**Computer Assignments**

Computer assignments to be worked are listed in the program (see pages 13-14). Students are expected to complete these assignments during their allocated computer lab times. For this purpose, each student is required to attend one-hour computer laboratory session each week. Completed assignments will be assessed in class.

All students must enrol in the available computer lab sessions at the beginning of the academic session.

**Essay**

(a) General essay requirements are set out in the program under "Essay Guidelines". Note these carefully.

(b) Essay should be approximately 1000 words long.

(c) Essay is due 19 April 2004. (Yet, you can hand it to the tutor in your tutorial class of that week.) Late submissions will attract a penalty of one mark per working day. You are advised to prepare two copies of your essay. However, you must submit only one copy of the essay in person, to your tutor, during your tutorial in the week beginning the above date. The second copy should be retained by you for reference. The essay should be properly wordprocessed (12 pt, double space). The essay submitted for evaluation must have a completed cover sheet. The cover sheet required for this can be found at the following address:


(d) Essays presented for evaluation after the due date without medical documentation and the approval of the subject co-ordinator will be rejected and the student will have failed the subject. Tutors are unable to give extensions for essays.

**Practice Set**

This is an exercise to enable students to work through the full accounting process. Its major aim is to provide a perspective for students, therefore, it should be completed on an individual basis. The completed exercise is due 10 May 2004 (must be handed to your tutor in your tutorial class during the week commencing 10 May).

**Final Examination**

The final examination will cover the whole term’s work. Questions in the final examination will be based on the subject matter covered in lectures, tutorials, workshops, and relevant chapters of the prescribed textbook.
Consultation Times
Members of staff involved in the teaching of this subject will be available for consultation at specified times or by appointment. Consultation times will be posted by individual lecturers/tutors on their office doors at the beginning of session.

General advice on studying and exam taking
(a) You are now a University student. Your success depends on your approach and your efforts. There is no "teacher" to push you along.
(b) There is no one "best way" either to study or to prepare for examinations. Both are your responsibility. There are several "how to study" books available in the bookshop which may prove useful.
(c) For this subject, expect to spend (on average) about 8 hours per week in preparing weekly assignments and in regularly revising. (This is over and above the time normally spent per week in lectures and tutorials).
(d) We recommend that you:
   (i) attend all lectures (paying attention and reading the relevant literature),
   (ii) attend all tutorials (participating actively),
   (iii) participate in all workshops and computer lab sessions, and
   (vi) submit conscientious attempts at all assignments (and correct them after comparison with the suggested solutions).

Medical certificates
Medical certificates for illnesses (or accidents) which have forced you to miss tutorials or examinations, or to be late with essays or assignments, must be submitted to Student Administration (not to the lecturers/tutors) as soon as possible.

Supplementary Examinations
Supplementary examinations will only be granted in exceptional circumstances and at the discretion of the Head of School. If you have submitted medical evidence and consulted the Course Co-ordinator with the expectation of being granted a supplementary exam you may be advised at very short notice so you should be prepared. However, we stress supplementary examinations are not granted to everyone submitting medical etc evidence.

Plagiarism
Many students in the course of the year's work are found to have been guilty of plagiarism. It must be stressed that the penalty for deliberate plagiarism in any part of the course is failure in the course. It is assumed to be equivalent to cheating in an examination.

Unfortunately, many students plagiarise unintentionally and unwittingly. Another point to remember is that plagiarism is easy to detect for people whose job it is to distinguish between styles in writing. Please read this section carefully and make sure (a) that you know exactly what plagiarism is, and (b) that you know precisely how to avoid it.

Plagiarism is the verbatim use of someone else's work, as if it is your own. The someone
Take the case of a writer who provides a good idea for your essay topic. If you use this idea, but express it in your own words, then you must acknowledge the source of the idea (see Essay Guidelines, below). If you quote the actual words of the writer, then you must provide quotation marks, or indent in the case of a lengthy quotation. There must also be a note indicating the exact source of the quotation. In other words, the only proper way to indicate that the words are not yours is to show clearly that they are a quotation. To use most of a writer's words and change a few here and there is also unacceptable. Either the words are yours, or the writers you are using.

**ESSAY TOPIC**

Write an essay on not more than 1000 words discussing the issues and problems being referred to in any **ONE** of the following topics. You will be assessed on the quality and completeness of your arguments, that is, whether you have clearly indicated to the reader that you have a comprehensive understanding of the issues you choose to discuss and you present your ideas and arguments in a convincing manner. (You should adopt "an accounting perspective" in your discussion). In addition, there are the formal presentation features (see Essay Guidelines below) with which you will need to comply.

**Topic 1:**
“The principle of historical cost is still used in accounting when there is a large measure of agreement that it is inappropriate.”
Discuss.

**Topic 2:**
“The accrual basis of accounting overcomes the weaknesses of the cash-basis in reporting financial position and operating performance of a business.”
Examine.

**Topic 3:**
“Accounting is irrelevant in decision-making because the information it provides relates only to the past.”
Do you agree with this statement? Discuss.

**Topic 4:**
“Accounting today is very much different from what it was in the past.”
Examine.

**Essay Guidelines**

**UNDERGRADUATE "ACCOUNTING ESSAYS"**

**Preamble**

Only some of an accountant's time is spent in "figuring". Most is spent in thinking (yes,
on behalf of, management. If you are to succeed in your job you must be able to tailor what you write to suit both your purpose and your readers, to express yourself clearly, logically, and persuasively, and to meet the required deadlines.

Writing essays will not only give you the opportunity to practice these skills, it will also provide you with a critical evaluation of your efforts (in the form of a “mark”), and reasons for asking you to write essays.

A secondary (but nevertheless important) reason is to encourage you to read widely in the topic area - well beyond your main textbooks. (Wide reading brings more than familiarity with the literature. Those who read widely are generally better able to express themselves). We can only judge the results by what you write. Probably the best way to demonstrate that you have read widely is to refer throughout the essay to relevant works (acknowledging each source in the manner we suggest).

Requirements

(1) Accounting essays are to be submitted by the due date to tutors in tutorial classes.

(2) One copy of each essay is to be submitted. It will be returned after grading.

(3) Essays may be given a reduced mark or even be rejected on any of the following grounds:
   (a) poor presentation (see paragraph 5),
   (b) copying another student's work, whether in whole or in part (see paragraph 6),
   (c) plagiarism (see paragraph 7).

Where an essay is a compulsory part of the subject, rejection will mean that the student will be deemed to have failed the subject.

(4) Unless specific permission has been given, for medical or other acceptable reasons late essays will not be accepted for marking.

(5) Essays must be in academically acceptable form.
   (a) Although typewritten (word-processed) essays are preferred, handwritten essays are acceptable provided that both the original and the copy are neat and legible.
   (b) Grammar and spelling will be taken into account in assessing essays, because, in spite of what you may have learnt at school, they are important. Poor grammar and spelling may mislead your readers and, in extreme cases, may so annoy or confuse them that they lose sight of what you are really trying to say.
   (c) Unless the subject lecturer specifies otherwise, the generally required format is as follows:

      (i) title page - showing subject name, essay topic (in full), student's name, approximate number of words, due date, and
(A synopsis is a summary of the essay. It should outline the main points covered, the evidence presented, the lines of argument followed, and the conclusions [findings, recommendations reached]. It should not introduce any new material. It is not an introduction or preface.

(d) All quotations (using another author's exact words) and paraphrases (rephrasing another author's words) must be acknowledged (a mention in the list of references is not enough) using the **Referencing Guidelines** attached. If you merely wish to "cite" (i.e. refer to) some other work without directly quoting or paraphrasing it, you can do this in various ways (for instance, see Example 2 under **LITERATURE CITATIONS** on p.11), as long as you follow the attached guidelines. If you follow these there will rarely be any need for footnotes, and never any need for "op cit", "ibid", and similar phrases. (NB. Always give the page or paragraph number so that the marker can check the accuracy of your quotations and paraphrases).

(e) An adequate margin (at least 3 cm) should be left for the marker's comments.

(f) Essays which do not meet requirements (a) - (e) may be returned for re-submission, with a reduced mark. If on re-submission they are still unacceptable they will be rejected.

(6) Where any part of an essay has been copied from another student's essay, both essays may be rejected, given a reduced mark, or returned for re-submission after rewriting (with a reduced mark), depending upon the extent of the copying.

For this purpose, copying includes work which has been copied with minor changes.

(7) Plagiarism (ie. unacknowledged quotations from, and/or unacknowledged close paraphrases of, another author's work) will be treated in the same manner as copying from another student, that is, the essay will either be given a reduced mark (with or without re submission) or rejected outright.

(8) Although the manner of presentation is important, essays will be marked primarily on their content and logical structure. In particular (within the limits of the topic and the subject level) markers will be looking for:

(a) relevance to the topic;
(b) the extent of the student's reading of the various viewpoints found in the literature;
(c) the depth of the student's understanding of those viewpoints as revealed by the ability to analyse criticise, synthesize and draw valid inferences from them; and
(iv) do all the above within the imposed constraints as to length and time.

Recommendations

(1) For wider reading students are urged to:
   (a) consult the prescribed texts and all the works specifically recommended for
       the essay,
   (b) look through the more recent issues of relevant journals,
   (c) make use of the reference lists included in the above works (e.g. at the end
       of each chapter or article),
   (d) make use of published indexes, in particular:
       (i) annual indexes to the various journals, and
       (ii) accounting and business article indexes (and abstracts) listed in the
            library under RO 16.6505/1, RO16.657/1, and RO16.65705/1.

(2) For guidance in preparing the essay students should buy and use the following book:
    (Those who want more detailed help might consider a slightly more expensive,
     but very useful book:
     Turabian, K L, *Student's guide for writing college papers*).

(3) For help with spelling (and word meanings) students should use a good dictionary
    (e.g. the *Concise Oxford Dictionary*).

(4) For guidance in grammar students should use any standard reference. (Strunk, W
    and E B White, *The Elements of Style*, is easy to read, cheap, and readily
    available).

(5) For the best chance of being properly understood students are strongly urged to:
    (a) have the essay typed (by a competent typist), or
    (b) write it very clearly and legibly.

    (In either case, students should thoroughly check their essays before submitting
    them).

Referencing Guidelines

Referencing should be in accordance with the following guidelines:

LITERATURE CITATIONS (quotations and paraphrases)

Footnotes should not be used for literature citations: instead, they should be cited by the
author's name and year of publication (and, where applicable, the relevant page or
paragraph numbers) in the body of the text, enclosed in square brackets. (If your
typewriter only has curved brackets, use those).
what items are allowable deductions therefrom, and what special concessions are available to the company [Barton, 1977, p.309].

**Example 2**
Various authors [Barton, 1977; Kenley, 1981] have dealt with this at length.

Citations to institutional works (i.e. publications for which no particular author is shown, only the institution which arranged for the works to be written) should employ acronyms or short titles, where practicable, e.g. [ASA/ICAA Annotated Reports, 1982] and [AAA ASOBAT, 1966].

If the author's name is mentioned in the text it need not be repeated in the citation.

**Example 3**
In talking about depletion of natural resources, Thacker [1979, p.395] points out how "the income tax laws differ from what is considered desirable for reporting information on financial statements for decision makers".

If a reference list contains more than three (3) authors, only the first author's name and et al should appear in the citation. In the list of references, however, all the names must be shown.

**Example 4**
Persons with little knowledge of accounting may fail to understand the difference between accounting and bookkeeping [Colditz et al, 1976, p.4].

If the reference list contains more than one work published by an author in a single year, suffixes a,b,c .. can be used to distinguish them.

**Example 5**
Of all the tools available to the economist, the most valuable, without a doubt, is hindsight [Diablo, 1982b, p.666].

If the essay refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

**Footnotes**
Footnotes should be used only for extending the argument and/or for useful discussions on side issues, and even then only when including them in the body of the text might disrupt the continuity. (In other words, they should rarely be used). If you use footnotes they must be at the foot of the page. (If you put them at the end they are not footnotes but END NOTES).

When footnotes are used they should be numbered consecutively throughout the essay with Arabic numerals (1, 2, 3, ...). The numeral should be inserted immediately after the passage to which it relates and just above the line ("superscript").

**Example 6**
Every essay must include a list of references, containing only those works actually cited in the essay. Each entry should contain all the data needed for unambiguous identification. Titles of journals should not be abbreviated.

The entries should be arranged in alphabetical order according to the surname of the first author. Institutions under whose name a work without a specified author has been published should also be shown in alphabetical order. Multiple works by the same author should be listed in the date order of publication.

Use authors' initials rather than proper names.

**Example 7**

**LIST OF REFERENCES**


*Accounting as an art form*, Machiavelli Press, 1982b.

Kenley, W J, "Do we need a revision to or a replacement of AAS3", *The Chartered Accountant in Australia*, November, 1981, pp.27-29.


**SOME OTHER TECHNICAL POINTS**

*Italics* If a word or passage you are quoting is in italics in the original (e.g. guidelines is in italics) and your essay is handwritten or your word processor does not have italics, you should underline the quoted word or passage in your essay (e.g. guidelines) to show that the original version emphasised it. Underlining is equivalent to italics.

*Titles of articles, journals, and books*
Study example 7 carefully. (Underlining is equivalent to italics).

**Primary sources and secondary sources** (quotes within quotes). When reading an article or a book you may find the author quoting from (or referring to) another article or book. In this case, the book or article you are reading is called the secondary source (S), and the article or book being referred to in it is called the primary source (P).

If you wish to refer to P in your essay there are two acceptable methods of doing so:

1. If P is available, you should locate it and refer to it directly (as in examples 1 to 7).
2. If P is not available, you may use the quotation/reference from S - provided that you acknowledge that it came from S.

**Example 8**

As Thacker says (1979, p.719, cited by Diablo, 1982a, p.777)

The term sunk cost is used to refer to those costs which have already been incurred and which cannot be reduced by management action.

Method (1) is always preferable. (Authors often misquote, and it is a "dead giveaway" if you repeat this misquotation but make out falsely that you consulted the original).

Whichever method you use, you should include S in your list of references under its author's name.

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**Disability Issues**

If a student with a disability requires reasonable accommodation in this subject, he/she is strongly advised to discussed 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.
## ACCY 100 ACCOUNTING IA

### SUBJECT PROGRAM - AUTUMN 2004

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<thead>
<tr>
<th>Date No (week)</th>
<th>Lecture Topic</th>
<th>Textbook Ref Chapter</th>
<th>Tutorial Questions</th>
<th>Workshop Problems</th>
<th>Computer Laboratory Practice</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction</strong></td>
<td><strong>Accounting and the Business Environment</strong></td>
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<td>1 Feb 23</td>
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<td>24</td>
<td>1</td>
<td>1-1, 1-2, 1-5, 1-9</td>
<td>Essay writing - 1</td>
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<td>2 Mar 1</td>
<td>Effect of transactions on the Accounting Equation</td>
<td>1</td>
<td>1-10, 1-14, 1-15</td>
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<td>2</td>
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<tr>
<td><strong>The Recording System</strong></td>
<td><strong>Journalising and Posting</strong></td>
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<tr>
<td>3 Mar 8</td>
<td>The Double Entry System</td>
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<td>1-22, DE1-2 E1-4, E1-5, E1-7</td>
<td>E2-15</td>
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<td>9</td>
<td>Journalising and Posting</td>
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<td>4 Mar 15</td>
<td>Deferrals and Accruals</td>
<td>3</td>
<td>2-1, DE2-5 E2-5, E2-6</td>
<td>P3-5</td>
<td>LDA: Chapter 2</td>
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<td>Adjustments</td>
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<td>Accounting Worksheets</td>
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<td>3-1, 3-5, DE3-13 E3-5, E3-8</td>
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<td><strong>Accounting for Assets</strong></td>
<td><strong>Internal Control &amp; Subsidiary Ledgers</strong></td>
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<td>6</td>
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<td><strong>Preparation of Financial Statements</strong></td>
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<tr>
<td>27 Apr</td>
<td>Accounts &amp; Bills Receivable</td>
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<td>7-2, E7-8</td>
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<td></td>
<td>Retail Inventory</td>
<td>9</td>
<td>E7-9, P7-6</td>
<td>Accounts Receivable</td>
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<td>27 Apr</td>
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<td>9</td>
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<td>19-4, 19-2, 19-10</td>
<td>E19-6</td>
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