Subject Outline

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

6 Credit Points
Spring Session 2003

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>
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Wollongong Campus
There will be two compulsory lectures per week. Students are required to attend one lecture on Tuesday and one lecture on Thursday.

Shoalhaven, Batemans Bay, Bega and Moss Vale
There will be two compulsory online modules to be worked through per week on the subject WebCT site (refer below). Students are required to work through this material in their allocated lab class time each week. Materials will be further discussed in tutorials the following week.
Tutorials

It is expected students will participate in (not just attend) 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

It is expected students will participate in (not just attend) all workshops. Workshop classes will commence Week 2 of session. Workshop questions 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. Some workshop material is submitted as part of the Company Report assessment task.

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) 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 and technical 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, as part of students’ work portfolio.
**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 web site located through the sols link at: [http://www.uow.edu.au](http://www.uow.edu.au)

The purpose of this website is to provide supportive materials for student learning including e-readings, tutorial solutions, reference materials and sites, online discussion fora, and student grade information. **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 team skills and written communication skills via the use of the online bulletin board and email facilities.

The communication facilities such as the discussion board and email 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. This **12** hours includes class times.

**Lecture/tutorial times**

**Wollongong Campus**

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Room</th>
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</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>9.30-10.30</td>
<td>40.Hope</td>
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<tr>
<td>Tuesday Repeat Lecture</td>
<td>18.30-19.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Thursday</td>
<td>9.30-10.30</td>
<td>40.Hope</td>
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<tr>
<td>Thursday Repeat Lecture</td>
<td>18.30-19.30</td>
<td>25.107</td>
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</tbody>
</table>
Shoalhaven, Batemans Bay, Bega and Moss Vale Campuses.

Class timetables are available from each centre.

Video Conferences will be held with the subject coordinator during class times in weeks 1, 3, 5, 7 and 13 to clarify and expand online lecture modules. Videoconference times are:

**Shoalhaven only**  
Thursday 12.30 – 13.30

**Shoalhaven, Batemans Bay, Bega and Moss Vale**  
Thursday 17.30 – 18.30

Videoconferences will be based around set activities, as listed on the WebCT site.

*Learning Objectives of Lectures, Module Materials and Videoconferences.*  
Lecture materials are presented as lectures at the Wollongong campus, and online modules and videoconferences at Shoalhaven, Batemans Bay, Bega and Moss Vale campuses. They 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.

**Major texts**

Gaffikin, M. 2002 “Accounting Principles Accounting 1B’ custom text” Pearson Education Australia, ISBN1740093968


**Supplementary Texts and Readings**

These readings are available electronically through the library e-readings service.


Contacts

Subject Coordinator/lecturer/tutors

Dr Kathy Rudkin  
School of Accounting and Finance  
Building No 40, Room No 305

Telephone 61 2 4221 3148  
Facsimile 61 2 4221 4297  
Email Kathy_Rudkin@uow.edu.au  

Student emails will be answered during consultation times.

Consultation times

Tuesday 17.30-18.30  
Wednesday 9.30 –11.00  
Thursday 11.30-1.00

Other Times by Appointment Only

Tutors will advise of their consultation times during the first week of classes, and these will be posted on the WebCT site.

Teaching Team  
Wollongong Campus

Dr Jane Andrew  Room 40.315  Telephone 02 4221 4009  
Dr Hemant Deo  Room 40.307  Telephone 02 4221 3731  
Dr Soon Nam Kim  Room 40.306  Telephone 02 4221 3696  
Ms Mara Koplin  Room 40.317  Telephone 02 4221 3680  
Ms Kellie McCombie  Room 40.310  Telephone 02 4221 4003  
Ms Lee Moerman  Room 40.302  Telephone 02 4221 5575  
Dr Kathy Rudkin  Room 40.305  Telephone 02 4221 3148

Shoalhaven Campus

Mr Arthur Duddy  Access Centre  Telephone 02 4448 0888

Batemans Bay Campus
Ms Wendy Law  Access Centre  Telephone 02 4472
2125

Bega Campus
Mr Robert Kearney  Access Centre  Telephone 02 6494
7035

Moss Vale Campus
Ms Hazel Hare  Access Centre  Telephone 02 4869
1888

Student administration – Wollongong Campus
Telephone 61 2 4221 3938
Facsimile 61 2 4221 4322
Email studenq@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
Web http://www-library.uow.edu.au

Purchasing of books (Unishop)
Telephone 61 2 4221 8050
Facsimile 61 2 4221 8055
Email unishop@uow.edu.au
Assessment Guidelines

General Criteria

There are three assessment tasks, a mid-session examination, a Company Report (this includes group components) 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) tutorials. 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.

*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.

*Company Report:* Submit in writing in academically acceptable form including all structure and presentation requirements your Company Report by the due dates. Complete a work portfolio of the process. This should critically reflect on your learning process while doing the Company Report. The Company Report sections A, B and C are assessed as a group effort. Section D 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. Marks may be scaled.
Performance grades

HD  High Distinction  85–100%
D  Distinction  75–84%
C  Credit  65–74%
P  Pass  50–64%
F  Fail (unsatisfactory completion)  0–49%

Summary

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due Date</th>
<th>Return date</th>
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<tbody>
<tr>
<td>Task 1  Mid-session Examination</td>
<td>20%</td>
<td>Week 6</td>
<td>Immediate</td>
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<tr>
<td>Task 2  Company Report</td>
<td></td>
<td>In Tutorials:</td>
<td></td>
</tr>
<tr>
<td>• Partnership Agreement</td>
<td>5%</td>
<td>Week 4</td>
<td>Week 6</td>
</tr>
<tr>
<td>• Group Component</td>
<td>10%</td>
<td>Week 9</td>
<td>Week 12</td>
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<tr>
<td>• Individual Portfolio</td>
<td>15%</td>
<td>Week 9</td>
<td>Week 12</td>
</tr>
<tr>
<td>Task 3  Final Examination</td>
<td>50%</td>
<td>Per exam schedule</td>
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</tbody>
</table>

To be eligible to pass this subject, students must achieve at least 45% in the final exam, and a total overall grade of 50. Marks of all assessment components may be scaled.

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 School within three weeks of the end of the formal examination period. Students will be notified of the exam at least seven days beforehand. It is every student’s responsibility that the University has 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/disabl.html

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 lab class during Week 6 of session.
Return date: Results are available immediately.
Weighting: 20 %
Length: 35 Multiple Choice questions.

Assignment details

The Mid-session examination will be held in Week 6. Students will sit the exam in their enrolled computer lab class time. The mid-session exam will comprise 35 multiple-choice questions. It will cover the topics Companies and Partnerships.

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 Report

Due date: Part A – Week 4
Parts B, C and D – Week 9
Return date: Part A – Week 6
Parts B, C and D – Week 12

Weighting: 30%
Length: As per table below.
Assignment details

**Group Report**

**Due Date:** WEEK 4 commencing 11 August, and WEEK 9, commencing 15 September (refer table below).

Late assignments will attract a penalty of one mark per working day or part thereof, counted from the due date. All late assignments at the Wollongong campus MUST be given to the subject coordinator. Wollongong tutors are unable to accept late assignments. Post, Facsimile and email submissions will **not** be accepted.

<table>
<thead>
<tr>
<th>Group Report Section</th>
<th>Due Date</th>
<th>Format Required</th>
<th>Submit</th>
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</thead>
<tbody>
<tr>
<td>Part A</td>
<td>Week 4 11 August</td>
<td>Point Form using pro forma as supplied on WebCT.</td>
<td>To tutor in tutorial class week 4, one copy per group.</td>
</tr>
</tbody>
</table>
| Parts B and C        | Week 9 15 September | Part B – Point Form  
Part C – essay form 1500 words. | To tutor in tutorial class week 9, one copy per group.                  |
| Part D               | Week 9 15 September | Each individual group member must hand in a Portfolio using either a spiral binding, or a plastic sleeve folder, and include on the first two pages your own typed reflection. | To tutor in tutorial class week 9. This is NOT TO BE ATTACHED to the group report. Each student must hand in individually part D. |

**Structure and Presentation Requirements**

- Your Group Report should answer the set questions. Headings are encouraged.
- The referencing conventions of the journal of the journal “**Accounting, Organizations and Society**” should be used.
- Each **individual student** in the group must hand in independently a **portfolio and reflective summary** of the process of doing group work.
• Group Reports 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 group report.

• The Group Report is a group activity, and a team effort is required. The Group Report will be done in groups of three students allocated from your tutorial class group in Week 2. During this class you will:
  o Be allocated to a group.
  o Determine how group meetings will take place – frequency, method, timing and location.
  o Determine the responsibilities of group members to each other.

• NOTE: No student is required or encouraged to provide personal contact details to another student. Meetings can take place on campus, and time will be allocated in classes for group activities. Students can communicate through their university email accounts.

Scheduled Class Times:
Class time will be scheduled to work on the Group Report in Week 2 and in Week 8. Students are encouraged to make the most of this time by being prepared to use this time well. This class time is also an opportunity for any questions groups may have to be clarified by the tutor. It may also be necessary for you to meet together as a group in your own time.

Learning Objectives
The Group Report is designed develop in students the ninth Wollongong Graduate attribute, a “capacity for teamwork”. It allows students to develop further skills in teamwork and written communication. It is also 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 Partnerships, Company Accounting, Manufacturing Accounting and Social and Environmental Reporting. The annual reports selected should be the most current for their selected manufacturing company at the start of the course.

Assessment Criteria
Marks will be given to all members of the group for the group report according to their agreed marks sharing ratio. Individual marks will be awarded for the portfolio and reflective summary. It is essential that group members fully and equally participate.
Where problems arise, groups must consult with the tutor or subject coordinator as soon as possible and before the due date. In the event of dispute, partnership agreements and portfolios may be considered in apportioning marks between group members.

The following criteria are used to assess the Group Report:

**Structure and Presentation**
- Compliance with requirements including presentation
- Completion of a Portfolio presented in a plastic sleeve folder
- Completion of a Reflective Summary, included with the portfolio

**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**
In the first tutorial class in week 2 of session you will be allocated to a group of three people from your tutorial class. Select the most recent annual report of any listed Australian manufacturing company. You must hand this in with your report. Many annual reports of companies are available online. **Do not** use a concise report – the full report is required.

**Part A:**
1) You must negotiate, write and sign a partnership agreement for the venture of doing the group report project for ACCY102. Your partnership agreement will be referred to in the resolution of any group disputes that may eventuate.

Your partnership agreement should include:
- Names of those in the partnership
- The purpose of the partnership
- Timing and location of meetings acceptable to all members, and contact information (Do not give out private details).
- Requirements for valid meetings, e.g. quorum, number of meetings allowed to be missed etc.
- Agreed meeting procedures
- A requirement for each group member to take turns in taking minutes at each meeting, and that these minutes must be distributed to and approved by other partners at the next meeting.
• Rules for allocating work
• Method of sharing marks for the group report
• Rules for one member leaving
• Rules for admitting a new partner
• Rules for settling disputes between partners
• Rules for dealing with the prolonged illness of a partner
• Terms of the partnership and the basis for liquidation

Part B:

2) 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. Many annual reports of companies are available online. **You must use the full report, not a concise report.** Answer the following questions fully.

1. The name of the Company and its registered office. Go to the ASIC web site (lab activity week 4) 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.

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
   a. Opening inventories
   b. Work in Process inventories
   c. 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, repeat lab exercise P16 part 5 and prepare a ratio analysis for your company. Print the worksheet when done.
and hand this in as part of your report. What observations can be made by looking at these ratios? Include comment on the liquidity of the company. Does this analysis support or contradict the information in the corporate governance statements? Why?

**Part C:**
The financial statements you have been looking at are general-purpose financial reports. SAC 2 defines a general-purpose financial report as

“a financial report intended to meet the information needs common to users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs”.

**Required:**
With specific reference to your company and its industry, evaluate how well the information needs of the key stakeholders are met by the financial statements of your chosen company? In your answer make specific reference to corporate governance and social and environmental aspects.

Note: Part C should be 1500 words and an abstract of an additional 150 words in essay form. Your essay should demonstrate research of recent material in the area, and should include a comprehensive bibliography of at least eight references. The referencing conventions of the journal of the journal “Accounting, Organizations and Society” should be used.

**Part D:**
Each individual student must hand in:

1) A **portfolio** in a plastic sleeved folder of the processes of your part of the work done in the completion of the group project. Each piece of work should be dated, and placed in the folder in chronological order. At a **minimum** your portfolio must contain:

   a. A typed two page reflective summary. This should reflect on the learning process that you have undergone in doing this assignment. Points addressed should include what you felt you did well, and what you would do differently next time.

   b. A diary summary of time contributed to the project. Indicate dates and times when you worked on the Company Report. Include both meeting times and locations, as well as time spent on private work for the assignment.

   c. Minutes you took of all group meetings that you attended

   d. **10** specimens of development work that demonstrate the process you have gone through in making a contribution to your group’s partnership agreement and report. These specimens should **not** include printed material from web sites or photocopied reference material. Rather they should be working papers of your individual
work in progress and analysis. Development work must be in English and may be hand written.

e. An annotation of the Hines reading, done in a similar fashion to the workshop activity in Week 7.

NB: Students who fail to submit a satisfactory effort in the portfolio will not be eligible to receive the group mark earned in completing the group report. Satisfactory is defined as meeting the criteria mentioned in points Part D (1)(a-e).

Students who enrol late in the subject, or students who are in any group that disbands with the approval of the subject coordinator, are required to complete this assessment as an individual effort.

**Task 3: Final Examination**

Date: University examination period

Weighting: 50%

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. Marks may be scaled.
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 of one mark per day counted from the Monday of that week. 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 School of Accounting and Finance Assessment Cover Sheet to the front of your assignment (available at the following web address: http://www.uow.edu.au/commerce/accy/resources/index.htm

Collection: Assignments will be returned during your tutorial class.

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

Late penalties will apply at one mark per working day counted from the first day of the week due (Monday). For example, if your class time is Thursday and you miss handing in your assignment in your class and hand it in on Friday, your late penalty will be counted from the Monday (4 marks). At the Wollongong campus, late submissions must be given to the subject coordinator.

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.
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<th>Text and e-readings</th>
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<th>WORKSHOP</th>
<th>COMPUTER</th>
<th>ASSESSMENT</th>
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<td>1 July 21</td>
<td>L1 Introduction</td>
<td>Subject Outline</td>
<td>No tutorials first week</td>
<td>No workshops first week.</td>
<td>No computer labs this week.</td>
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<td></td>
<td>Partnerships</td>
<td>Chapter 13</td>
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<td></td>
<td>L2 Profit and Loss Sharing</td>
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<td>L3 Admission of a new partner</td>
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<td>L4 Withdrawal of a partner</td>
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<tr>
<td>3 Aug 4</td>
<td>L5 Partnership Dissolution</td>
<td>Chapter 14 Questions on partnership agreement.</td>
<td>Partnership Agreement workshop</td>
<td>M9 Partnership Division of Net Income</td>
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<tr>
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<td>L6 Partnership Dissolution</td>
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<td>4 Aug 11</td>
<td>Company Accounting</td>
<td>Chapter 15 14-31, 14-32, 14-33</td>
<td>Companies Trivia – question setting</td>
<td>M1 Trial Balance Visit ASIC Web Site</td>
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<td>L7 Companies and shares</td>
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<td>L8 Share and debenture issue</td>
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<td>L10 Accounting for Dividends</td>
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<td>6 Aug 25</td>
<td>L11 Revenue Recognition</td>
<td>Chapter 18 15-4, 15-17, 15-20, 15-27, 16-8, 16-9, 16-10.</td>
<td>TelAll Video and activity</td>
<td>MIDSESSION EXAM done in lab classes Midsession Exam</td>
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<td>L12 Revenue Recognition continued</td>
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<td>7 Sept 1</td>
<td>L13 Social Accounting</td>
<td>Chapter 17 Hines’ Reading Questions (see WebCT) 17-21, 17-22</td>
<td>Reading Journal Articles and writing critically + groups for wk 8</td>
<td>P16 Ratio Analysis</td>
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<td>L14 Environmental Reporting</td>
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<td>8 Sept 8</td>
<td>Management Accounting</td>
<td>Chapter 20 Group Report Work in Class.</td>
<td>Urgent Issues for social accounting – Presentations</td>
<td>M8 Percentage of Contract Completion</td>
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<td>L15 Manufact. Cost Concepts</td>
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<td>L16 Manufacturing Statements</td>
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<td>L18 CVP Analysis</td>
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<td>Sept 22</td>
<td>RECESS – 2 weeks</td>
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<td>L20 Job Order Costing cont.</td>
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<td>L22 Differential Analysis</td>
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<td>L24 Variance Analysis</td>
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<td>13</td>
<td>L25 Budgeting</td>
<td>Chapter 24 24-5, 24-7, 24-24, 24-30, 24-29,</td>
<td>Exam hints and</td>
<td>P23 Mat and Lab</td>
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<td>Oct 27</td>
<td>L25 Review</td>
<td>24-35,24-33</td>
<td>examples</td>
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