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<td>4</td>
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<td>Workshops</td>
<td>10</td>
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</table>
I have been involved in the development of this subject for a number of years and I continue to find this subject exciting, challenging and thought provoking. There have been many changes in the international accounting standard setting scene. My visits to the USA, Europe and South East Asia have helped to inform me about the inter-relationship between Australia’s financial reporting and those of other countries and in turn inform this subject. Further, corporate failures in Australia and overseas have demonstrated the profound and far reaching effects that accounting (technologies and professionals) can have on our personal lives, nationally and internationally. Some responses by the Accounting Profession of the USA and the US government have implications for Australia too. This subject addresses these influences so that accounting is explored in its organisational, social and political contexts.

You are encouraged to participate and be fully engaged in this subject. This means lots of work and a willingness on your part to try new ways of thinking and doing things. In this subject the teaching team and I have developed a variety of innovative learning strategies and I urge you to embrace these as they not only work, they can be a lot of fun!

This subject program provides information for you to manage your learning and achievement in this subject. If you are unsure of issues related to this subject, please see your tutor. Of course, if you have any queries, problems or other issues, you are welcome to come and talk to me. I will do my best to help where I can.
reflected in the willingness to go down a road less travelled and to have the courage to challenge our own comfort zones of teaching and learning. We hope this passion is shared with the students so that the teachers and the students are active partners of the collective learning experience.

**SUBJECT DESCRIPTION**

The critical evaluation of advanced aspects of financial accounting and external reporting are considered with particular reference to developments in accounting theory and professional standards, and accounting practice.

This subject will enable students to understand and articulate the links between theory and practice, with specific reference to case studies.

**OBJECTIVES**

The objectives for this subject are to help prepare graduates in the accounting profession who are enlightened, engaged and can understand accounting and their profession in its organizational, social and political context. As future leaders, it is essential that your education is geared for the long term.

This subject has been developed to foster the attributes of a Wollongong Graduate. This subject addresses the following competencies of a graduate so that he or she:

(i) is equipped for continued learning, intellectual development, critical analysis and creativity.
   Has coherent and extensive knowledge in a discipline.
   Communicates clearly and fluently in writing.
   Has capacity for teamwork.
   Has ability to solve problems and make decisions.
   Is self-confident and orally articulate.
   Reasons logically and distinguishes fact from opinion

(University of Wollongong, Towards 2000, p 8).

This subject fosters the following attitudes of a graduate so that he or she

(h) as the desire for continuing intellectual development and creativity.

(is) Willing to initiate and participate in change.

Values truth, accuracy, honesty and ethical standards in personal and professional life.

Accepts responsibilities and obligations and asserts rights.

Appreciates his or her own and other cultures and customs

(University of Wollongong, Towards 2000, p 8).

You should also note that this subject also is supportive and consistent with the professional requirements of CPA Australia and The Institute of Chartered Accountants in Australian (ICAA).

**WORKLOAD**

This is a 12 credit point subject and it is expected that the student (you) spends a **minimum** of 24 hours per week of class contact and private study. This subject is equivalent to two 6 point subjects. Do not underestimate the work commitment required in this subject.

There are three modes of contact in this subject each of which is very important. These are

- three one-hour lectures per week (designated A, B & C),
- one two-hour tutorial per week
• one one-hour workshop per week.

According to the university requirements the lectures, tutorials and workshops are compulsory as they are designed as an integrated learning program. Attendance and participation in tutorials will be recorded.

### COMPULSORY SUBJECT REQUIREMENTS

Any student failing to complete ANY of the following compulsory subject requirements may fail the subject as a whole and receive a grade of F. The compulsory requirements are:

1. **Seminar Presentation and Report:**
   Each student with a partner from their tutorial will present one seminar according to the requirements specified in this subject program. This is *assessed in pairs*.

2. **Essay:**
   Submission of the essay according to requirements specified in this subject program by the due date is compulsory. This is *assessed as an individual effort*.

3. **Case Study Report:**
   Submission of the case study report, as a team, according to requirements specified in this subject program by the due date is compulsory. This is *assessed as a team*.

4. **Tutorial Participation:**
   Your participation (not just attendance) in seminars and tutorial activities for at least 10 tutorials is compulsory. This is *not assessed*, but attendance and participation are recorded.

5. **Reflective Critique:**
   Submission according to the requirements by the due date is compulsory. This will *not be assessed and it is an individual effort*.

6. **Examinations:**
   Sitting two final examinations is compulsory. These are *assessed as an individual effort*.

### ASSESSMENT

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar presentation and report</td>
<td>10</td>
</tr>
<tr>
<td>Case study report</td>
<td>20</td>
</tr>
<tr>
<td>Essay</td>
<td>20</td>
</tr>
<tr>
<td>Final examinations (2 x 3-hour papers)</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
EXAMINATIONS

There will be two papers. Paper A will have discussion questions based on lectures A & B and tutorials, while Paper B will be both calculation questions and discussion questions based on lectures C and workshops. In order to pass or obtain a higher grade a student must fulfil the following criteria:

- achieve an average of 50% for Paper A plus Paper B, and
- achieve at least 40% for Paper A and achieve at least 40% for Paper B and
- achieve a cumulative total of 50% for all the compulsory assessment.

Note that students specialising in accounting must achieve at least a grade of P, in order to have this subject counted toward their specialisation.

LECTURES

Structure:

There will be three lectures per week, (referred to as A, B and C in Schedule of topics). These are presented as follows:

<table>
<thead>
<tr>
<th>Lecture A</th>
<th>Tuesdays at 3.30pm - 4.30pm</th>
<th>20.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture A (Repeat)</td>
<td>Tuesdays at 5.30pm - 6.30pm</td>
<td>19.G016</td>
</tr>
<tr>
<td>Lecture B</td>
<td>Wednesdays at 3.30pm - 4.30pm</td>
<td>67.104</td>
</tr>
<tr>
<td>Lecture B (Repeat)</td>
<td>Wednesdays at 5.30pm - 6.30pm</td>
<td>40.131</td>
</tr>
<tr>
<td>Lecture C</td>
<td>Wednesdays at 4.30pm - 5.30pm</td>
<td>67.104</td>
</tr>
<tr>
<td>Lecture C (Repeat)</td>
<td>Wednesdays at 6.30pm - 7.30pm</td>
<td>40.131</td>
</tr>
</tbody>
</table>

Learning Objectives of Lectures A & B:

These lectures are designed to stimulate interest in the topic, to challenge, and to stimulate independent study. The lectures will provide highlights from the prescribed readings, as well as introduce examples. The lectures will develop themes and emphasise the inter-relationship between topics. Lectures will provide critique of topics. The student (that is you) needs to engage in active learning which includes taking notes during lectures and writing up of lectures to integrate other learning material.

Learning Objectives of Lecture C:

The Lecture C series extends the “technical aspects” of Financial Accounting and run parallel to the “theoretical” lectures A&B. This is to encourage you to look for links, contradictions and examples. The technical is informed by the theory and the theory is informed by the technical. There is an interplay which will be emphasised in the lectures.

Most questions will be discussed and demonstrated during these lectures. These questions are designated LCQ (Lecture C Questions) as shown in the Schedule 2003 in this program and are available on the web. Therefore it is ESSENTIAL that you are familiar with the questions and that you have made a genuine attempt to complete the exercises BEFORE THE LECTURE.

Lecture Notes:

Brief lecture A, B & C notes will be made available on the web. PLEASE NOTE THESE ARE BRIEF NOTES not full discussions and DO NOT SUBSTITUTE FOR LECTURE
ATTENDANCE. Lectures will develop discussions and occasionally excerpts of videos will be shown. This experience, the context and the emphasis will not be captured by the brief lecture notes.

**LECTURE C RESOURCE MATERIAL**

The following schedule incorporates academic, professional and media publications selected to assist students to gain a thorough understanding of the issues addressed in lectures. For purposes of this subject, students are not expected to have a detailed knowledge of any of these publications. However, knowledge of the examples and issues discussed in these publications will enable students to demonstrate an understanding of the issues addressed in lectures.

*Note:* newspaper articles and articles from the *Business Review Weekly* are accessible through the University of Wollongong Library *Lexis* database. Internet addresses are included in the citations for publications not accessible through the *Lexis* database. Hard copies of most of the listed materials are also available from the University of Wollongong Library.

Other useful websites include:

2. Evatt Foundation [http://evatt.labor.net.au](http://evatt.labor.net.au)
3. ABC TV and Radio National [http://www.abc.net.au](http://www.abc.net.au)
   
   Eg. Background Briefing
   The Business Report
4. Accounting Education [http://accountingeducation.com](http://accountingeducation.com)

**Topic 1: The Trilogy**

*Issues: globalisation, convergence of accounting standards, earnings management, measurement, capital maintenance, web site costs and subscriber acquisition costs*

1.1 “Sweeping it under the carpet: the role of accountancy firms in moneylaundering”, *Accounting, Organizations and Society*, vol.23, no.5/6, 1988, pp.589-607 (A. Mitchell, P Sikka and H Willmott), pp.599-603 (*University of Wollongong Library Science Direct database*)


1.5 “Regulation of accountancy and the power of capital: some observations”, Critical Perspectives on Accounting (2001) 12, 199-211 (Prem Sikka) (University of Wollongong Library Science Direct database)

1.6 “Buffett: No more managed earning manipulation”, Investor Relations Business, March 29, 1999 pg.1, 18 (University of Wollongong Library ProQuest 5000)

1.7 “Figure fiddles. Having trouble making sense of a company’s financial report? You are not alone”, Business Review Weekly, July 4, 2002, pg.62 (Elizabeth Fry)


1.9 “Exposing the goodwill puffery”, Australian Financial Review, November 19, 2002, pg.16 (Tony Boyd)

1.10 “Ansett Australia posts higher interim profit”, Asia Pulse, February 18, 1999

1.11 “Australasian profits herald return to financial health”, Flight International, September, 1999, pg.27 (Chris Jasper)

1.12 “Recipe for disaster; Ansett Airlines of Australia and Air New Zealand in dire straits”, Air Transport World, November 1, 2001 (Geoffrey Thomas)

1.13 Generally Accepted Accounting Abuses”, The New York Times, June 28, 2002, p.27 (Michael H Granof and Stephen A Zeff)

1.14 “Time for a public inquiry into the major firms”, The Times (London), July 4, 2002, p.29 (Prem Sikka)

**Topic 2: Corporate Governance and Accountability**

2.1 “Sweeping it under the carpet: the role of accountancy firms in money laundering”, Accounting, Organizations and Society, vol.23, no.5/6, 1988, pp.589-607 (A. Mitchell, P Sikka and H Willmott), pp.589-594; 599-603 (University of Wollongong Library Science Direct database)


2.3 “Policing knowledge by invoking the law: critical accounting and the politics of dissemination”, Critical Perspectives on Accounting (2001) 12, 527-555 (Austin
Mitchell, Prem Sikka and Hugh Wilmott) pp.547-549 (University of Wollongong Library Science Direct database)


2.5 “Regulation of accountancy and the power of capital: some observations”, Critical Perspectives on Accounting (2001) 12, 199-211 (Prem Sikka) pp.200-206; 207-208 (University of Wollongong Library Science Direct database)

2.6 “Figure fiddles. Having trouble making sense of a company’s financial report? You are not alone”, Business Review Weekly, July 4, 2002, pg.62 (Elizabeth Fry)


2.9 “Air New Zealand to acquire full ownership of Ansett”, Asia Pulse News, February 18, 2000, p.133

2.10 “ANZ takes control of Ansett Australia”, Airline Business, March 2000, p.24 (David Knibb)

2.11 “ANZ takes Ansett”, Air Transport World, April 2000, v.37, i4, p.9

2.12 ‘Turning ANZ around’, Business, June 4, 2001, p.42 (Dave Knibb)

2.13 “Ansett Airlines debts may reach $1 billion”, The Daily Deal, September 18, 2001 (Giles Parkinson)

2.14 “The senseless collapse of an airline: Air New Zealand’s Aussie airline Ansett was in need of quick cash. Major shareholder Singapore Airlines was willing to come to the rescue, yet neither Australia or New Zealand were comfortable with the deal. Come September it was too late. In a dramatic turn of events, Ansett was cut loose from its parent as Air NZ grappled with its own financial woes”, Asiamoney, October 2001, v12, i8, p.12 (Fiona Haddock)

2.15 “Recipe for disaster; Ansett Airlines of Australia and Air New Zealand in dire straits”, Air Transport World, November 1, 2001 (Geoffrey Thomas)

2.16 “Confusion headline: down under”, Airline Business, November 1, 2001, pg.79 (Dave Knibb)

2.17 “Accountants call for radical audit shake-up”, Australian Financial Review, April 19, 2002, pg.1 (Fiona Buffini)
2.18 “Generally Accepted Accounting Abuses”, *The New York Times*, June 28, 2002, p.27 (Michael H Granof and Stephen A Zeff)


2.21 “Chaney continues to reap rewards”, *Australian Financial Review*, November 19, 2002, pg.3 (Cathy Bolt)

2.22 “Successful turn on a point of difference”, *Australian Financial Review*, November 19, 2002, pg.2 (Robert Guy and Jemima Whyte)

2.23 “Investment Forum’s Fab Four Share Their Secrets”, *Australian Financial Review*, November 19, 2002, pg.6 (Brett Clegg and Robert Guy)


2.25 “Qantas spreads its wings”, *Australian Financial Review*, November 19, 2002, pg.11 (Jane Boyle)

2.26 “All’s Wal that end’s Well”, *Australian Financial Review*, November 19, 2002, pg.16 (Damon Kitney)

2.27 “The environment was ripe for abuse”, *BusinessWeek*, February 25, 2002, p.118, John A Byrne, Mike France, Wendy Zellner

**Topic 4. Government Accounting and Accountability**

4.1 “Government accused of hiding $1bn loss”, *Australian Financial Review*, October 21, 2002, pg.6 (Morgan Mellish)

4.2 “If you think Enron is Bad . . . “, *Australian Financial Review*, October 25, 2002, pg.22 (Fiona Buffini)

4.3 “Government takes control of Air New Zealand”, *United Press International*, October 4, 2001

4.4 “The senseless collapse of an airline: Air New Zealand’s Aussie airline Ansett was in need of quick cash. Major shareholder Singapore Airlines was willing to come to the rescue, yet neither Australia or New Zealand were comfortable with the deal. Come September it was too late. In a dramatic turn of events, Ansett was cut loose from its parent as Air NZ grappled with its own financial woes”, *Asiamoney*, October 2001, v12, i8, p.12 (Fiona Haddock)
4.5 “Recipe for disaster; Ansett Airlines of Australia and Air New Zealand in dire straits”, *Air Transport World*, November 1, 2001 (Geoffrey Thomas)

4.6 “Confusion headline: down under”, *Airline Business*, November 1, 2001, pg.79 (Dave Knibb)


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**WORKSHOPS**

*Learning Objectives:*

These workshops are meant to reinforce and develop the technical and analytical competence of the students pertaining to the topics of the lecture C series. Many of the questions will be drawn from past exam questions, so that the student can develop their confidence in completing the Examination. There are excerpts of annual reports of companies which have received media attention. These will be useful for lecture C, workshops, the case study and other assessment. I urge you to put in as much effort as possible in preparation for the workshops so that the workshop can be a forum for you to clarify problems as they occur.

*Structure:*

Students are expected to cover the material of the previous week’s Lecture C work (LCQ) and complete the exercises designated WSQ (Workshop Questions). LCQs and WCQs are on the web.

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**TUTORIALS**

*Learning Objectives:*

The tutorials are designed to facilitate learning in an interactive environment. Emphasis is on sharing of ideas, questioning and facilitating each other's understanding.

*Structure:*

There are tutorial questions and activities for each week. For the weeks 3 – 6 and 9-12 there will be seminars. In weeks 7-8 and 13, there will be other activities. All of these are covered by tutorial questions and activities on the web.

Together with the tutor, there should be an interactive learning environment.

The topic for the first tutorial will be the Decision Usefulness, Disclosure and Corporate Failure.
There will not be a seminar in week 7, 8 and 13.
The tutorial in week 7 commencing 14 April will focus on the ESSAY with specific emphasis on content, structure and referencing.
The tutorial in week 8 commencing 28 April will focus on the CASE STUDY with specific emphasis on report content, structure and referencing.

Tutorial questions and activities:

These are presented on the web and will usually have the following components:

Accounting in Action
Find a media text (newspaper clipping, video clip, radio transcript, other) which relates to the week’s topic. Identify source, main arguments, subplot or implicit assumptions. Link these to the topic, ie does this text give an example, contrast or contradict other reading, represent an attitude or assumption, influence the public?

Questions to integrate lectures and readings
These are aimed to link “accounting in action” or the “real world” to articles and readings set for the week’s topic.

Questions to ask the class/tutor/lecturer
These can be initiated by the tutorial members or seminar presenters.

Study /survival hints:

Make your learning active. Take notes, key words, identify questions.
Prepare a one page summary for:
  o All the readings
  o Each tutorial/seminar
  o Each lecture
Review these summaries and add commentary as more knowledge is acquired.
Relate the lectures, tutorials, workshops and assessment.

Schedule of responsibilities:

<table>
<thead>
<tr>
<th>Wk</th>
<th>Date</th>
<th>Activities</th>
<th>Student’s responsibilities</th>
<th>Tutor’s responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3 Mar</td>
<td>No tutorial</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>10 Mar</td>
<td>First tutorial</td>
<td>Determine seminar pairs</td>
<td>Determine topics</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Discuss topic for week 1</td>
</tr>
<tr>
<td>3</td>
<td>17 Mar</td>
<td>Seminar presentation and report on topic of week 2</td>
<td>Seminar presenters</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tutorial members</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>24 Mar</td>
<td>Seminar presentation and report on topic of week 3</td>
<td>Seminar presenters</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tutorial members</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>31 Mar</td>
<td>Seminar presentation and report on topic of week 4</td>
<td>Seminar presenters</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tutorial members</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>7 Apr</td>
<td>Seminar presentation and report on topic of week 5</td>
<td>Seminar presenters</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tutorial members</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>14 Apr</td>
<td>Essay discussion</td>
<td>Students discuss drafts</td>
<td>lead discussion</td>
</tr>
<tr>
<td>Wk</td>
<td>Date</td>
<td>Activities</td>
<td>Student’s responsibilities</td>
<td>Tutor’s responsibilities</td>
</tr>
<tr>
<td>----</td>
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<td>-----------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>28 Apr</td>
<td>Case study discussion</td>
<td>Submit ESSAY&lt;br&gt;Students to have prepared rules of conduct, chosen case, prepared schedule.</td>
<td>lead discussion</td>
</tr>
<tr>
<td>9</td>
<td>5 May</td>
<td>Seminar presentation and report on topic of week 8</td>
<td>Seminar presenters&lt;br&gt;Tutorial members</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td>10</td>
<td>12 May</td>
<td>Seminar presentation and report on topic of week 9</td>
<td>Seminar presenters&lt;br&gt;Tutorial members</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td>11</td>
<td>19 May</td>
<td>Seminar presentation and report on topic of week 10</td>
<td>Seminar presenters&lt;br&gt;Tutorial members</td>
<td>Provide feedback and support for seminar</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Return marked essays</td>
</tr>
<tr>
<td>12</td>
<td>26 May</td>
<td>Seminar presentation and report on topic of week 11</td>
<td>Seminar presenters&lt;br&gt;Tutorial members</td>
<td>Provide feedback and guidance for seminar</td>
</tr>
<tr>
<td>13</td>
<td>2 June</td>
<td>Review questions</td>
<td>Submit&lt;br&gt;CASE STUDY REPORT&lt;br&gt;REFLECTIVE CRITIQUE OF 13 WEEKS</td>
<td>lead discussion of review questions</td>
</tr>
</tbody>
</table>

**SEMINAR PRESENTATION AND REPORT**

**Due Date:**

Seminar partners and their topic will be determined in the first week of tutorials (ie week 2). There will be seminars the week commencing 17 March ie WEEK 3 and for weeks 4, 5, 6, 9, 10, 11, 12. There will not be seminar presentations for the topics of week 7, 8 and 13.

**Structure:**

Students are required to responsible for one seminar.

Two students will be responsible for each seminar. Seminars are to be 60 minutes duration. This does not mean that the presenters talk for 60 minutes. Instead it is expected that the seminar will involve discussion and participation from all the tutorial members.

**Required:**

- Finalise case study group/team
- about essay
- submit to coordinator case study groups
- provide marks for earlier seminars
1. The seminar presenters are required to be responsible for leading the seminar, presenting the topic, engaging the tutorial members in activities and discussion.
2. The seminar is to be a **critical analysis** of the topic of the previous week, (not just a summary of the lectures).
3. Refer to tutorial questions on the web which will help to guide your seminar and will refer to readings and other activities for you to incorporate.
4. Submit a Report of two pages to the tutor and all the tutorial members.
5. Reflective critique – each seminar presenter is to complete their own reflection and address the following:
   - advantages experienced in pairs,
   - what “worked” and why,
   - disadvantages experienced working in pairs
   - what did not work and why.
   - what would you do differently,
   - what would you like other members to do differently,
   - what would you like the teaching team to do differently.

**Learning Objectives of Seminar Presentation and Report:**

Students gain experience in seminar preparation, leadership skills and seminar presentation. Planning, rehearsing and time management are also emphasised. Further the benefits of studying a topic extensively can be gained. This experience can be applied to all topics whether you are responsible for the seminar or not.

**Assessment Criteria of Seminar Presentation and Report:**

The seminar presentation and report will be assessed collectively on the following criteria:

- demonstrated understanding of key issues in the topic.
- evidence of extensive reading.
- demonstrated ability to integrate current topic to other topics and / or other parts of the subject.
- innovative, creative use of strategies (example use of any or a combination of games, role plays, debates, quizzes).
- achieved active participation from tutorial members.
- Time management – keeping the whole seminar within 60 minutes, allocating and controlling the time for discussion and other activities takes planning.
- Reflective critique of each presenter. This will be marked individually and represents 2 out of 10 marks.

The same marks will be assigned to each presenter. However, if one of you considers this to be unfair, then you must see your tutor about this before or within a week of the seminar.

**PARTICIPATION**

**Learning Objective:**

Your weekly preparation for tutorials will include sharing your understanding, questions and comments as well as participating in the presentation and seminar discussions and tutorial activities. The discursive construction of knowledge is demonstrated and reinforced. This process provides practice in formulating clear and articulate answers for exams. These skills
are also important in the long term since your role as professionals will require participating in meetings, boards, committees of management or project teams.

Please note that your full effort in the tutorials will enhance your learning and interest in the subject. The more distant and disengaged you are, the less likely that you are to “get the point” of the subject. But, if you have the courage and enthusiasm to make the most of this subject, you will find it will be rewarding in that the subject becomes relevant to your everyday world and more interesting. Trust me on this.

Students will be encouraged to be aware of the power, use and abuse of language and will be expected to use non-racist and non-sexist language.

Participation is a compulsory requirement of the subject. However there will not be any marks allocated. This should encourage students to participate and to take the opportunities to practice speaking in public, asking questions and exploring ideas, without the pressure of being assessed.

**Structure:**

All students should prepare the tutorial questions and activities – see the web for each week, and complete the designated reading. Students should prepare questions to ask the seminar presenters and to discuss in the tutorial. See the web page for tutorial questions and guide to seminar presenters.

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**CASE STUDY REPORT**

**Due Date:** WEEK 13: 2 June 2003

It must be submitted to your tutor during your tutorial. If you do not submit at this time, it will be deemed late and incur a penalty.

Please note that the case study report will **not** be accepted if it is mailed, emailed or faxed.

Only Dr Kaidonis will consider extensions, if they are requested on or before **Wednesday 28 May by 7.30pm**. Late submissions will incur a penalty of 1 mark per day and must be submitted directly to the subject coordinator.

**Structure:**

This will be done as a group of 4 members. The membership needs to be finalised by week 7. Discussion groups will be set up on the web and will include your tutor.

**Scheduled class times:**

Week 6 lecture C on 9 April, will focus on Share Options and the two companies (AMP and Village Road Show).

The tutorial in week 8 (week beginning 28 April) will be used to plan the case study report. Each team should clarify in writing:

- the conduct of group meetings - frequency and timing, location
- responsibility of members to each other
- team contact outside of scheduled class times
- assessing the contribution of each member.
- identification of tasks and responsibilities of each group member.
• schedule of completion of tasks.
• In the event of conflict or disputes within the group, identify process and timing for action and consequences.

Other group meeting times:

It may be necessary to meet together as a team in your own time. The web discussion group should facilitate communication.

Requirements:

1. The team must chose one case study from:
   • AMP Limited
   or
   • Village Road Show Limited
2. Explain how share options are accounted for in your case study.
3. Identify how Australia accounts for share options and compare this to International Accounting Standards discussions for the same.
5. Explain the consequences of the relevance and reliability of the disclosure of this information in the annual reports for shareholders of the company.
6. Explain whether this information is relevant to other users of annual reports.
7. Make recommendations to Australian Accounting Standard Board about how and if the standard needs to be changed.
8. Provide a reflection of your individual achievements and the objectives set in this case study. Each group member should attach this as a separate page at the end of case study report, so it is not a group response. This will represent 5 marks of the total 20 for the case study report.
   a) Explain to what extent you think you have achieved the objectives of this case study report.
   b) Explain how this achievement may have been improved.
   c) Identify and explain your learning style(s). Why is knowing how you learn important?
   d) What action(s) should we have taken in this subject to assist?
   e) What action(s) should you have taken to assist yourself?

Annual reports:

• AMP Limited are provided in 2003 Resource Material Book 1 (yellow cover)
• Village Road Show Limited are provided in 2003 Resource Material Book 2 (yellow cover).

Presentation requirements of the case study:

1. The cover sheet – available on the web for this subject- must be completed and signed. If the statement on the cover sheet cannot be signed, there must be a written explanation accompanying the report.
2. The report should be 10 A4 pages including any appendices.
3. The reflective page from each team member is in addition to the 10 pages and is submitted by each team member directly to the tutor.
4. The Report must be word processed using 12 point font, line and half spacing.
5. There must be a one page executive summary.
6. The body of the report should have headings.
7. Reports must be properly referenced according to the University of Wollongong’s acknowledgment/plagiarism guidelines. Please note that transgressions from proper
referencing will be penalised, even if the transgression is inadvertent. The referencing conventions of the journal, “Accounting, Auditing and Accountability Journal” are a requirement of this report. This is within the 10 page requirement limit.

**Allocation of marks:**

All group members will get the same marks. Hence, it is imperative that each member has fully and equally participated. However, if there are problems with any member’s participation or contribution, then you must see your tutor as soon as possible and certainly before the due date, so that appropriate action can be taken by all concerned.

Group members who do not participate and contribute may be excluded from the group and accordingly have ramifications on their allocation of marks. In the even of a dispute brought to the tutor’s attention, the tutor will review the submissions of the discussion group on the web.

Please note that all the requirements are assessed.
- Case study report 15 marks (marked as a group)
- Reflective critique 5 marks (marked individually).

Hence total mark for case study may differ for each group member.

**Learning Objectives:**

This case study is aimed to provide you with an opportunity for teamwork, problem identification, problem solving and decision making. Teamwork will require each member to be conscientious, attend arranged meetings, contribute ideas, research the topic, and write up the case study report.

The case study explicitly integrates “theoretical” and “technical” issues associated with accounting standards to “real events” which affects us as members of the public.

More specifically, it is aimed to help you to:
- Make decisions about what information to access.
- Determine the scope of what you cover.
- Prepare a cohesive, well argued, informative professional report.
- Respond to specific presentation requirements.
- The reflective pages required are often used in “debriefing” meetings after a project to identify how to improve the experience for the next project.

**Case Study websites:**


G4+1 position paper Accounting for Share Based Payment: [http://www.iasc.org.uk/docs/g4sp00.pdf](http://www.iasc.org.uk/docs/g4sp00.pdf)


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**ESSAY**

**Due Date:** WEEK 8 - 28 April 2003

You are required to submit the essay in person, to your tutor, during your tutorial.
Only Dr Mary Kaidonis will consider extensions, if they are requested on or before **Wednesday 16 April 7.30pm**. Late submissions will incur a penalty of 1 mark per day.

Please note that essays will **not** be accepted if they are mailed, emailed or faxed.

**Learning Objectives:**

The essay has been designed to provide a medium for the further acquisition of skills in critical thought and composition. Emphasis is placed on the student’s ability to synthesise and articulate complex ideas. In addition it is essential to learn to link theory and practice. The issues are current and relevant, and are aimed to provide a context in which to connect theory and practice.

The specific topic is intended to raise your level of awareness of the current debates on share options in Australia and internationally.

**Essay topic:**

- Critically evaluate the use of share options to align directors’ interests with shareholders’ interests.

**Structure and presentation requirements:**

- It is essential that the essay cover sheet – available on the web for this subject- is completed and attached to the front of your essay. Omission of a cover sheet will be interpreted as failing to meet the academic requirements of the essay.

- The essay should be 2,000 words (plus or minus 200 words). Anything in excess of 2,200 words will not be read.

- Essays must be word processed using 12 point font, double line spacing, and a 3 cm left and right hand margins.

- It is essential that **you** retain a **printed copy** of your essay.

- Essays must include a synopsis, and a conclusion. Headings are a good idea and are encouraged.

- Note this essay is **not** a group activity. The student’s individual personal effort is required.

- Essays must be properly referenced according to the University of Wollongong’s acknowledgment/plagiarism guidelines. Please note that transgressions from proper referencing will be penalised, even if the transgression is inadvertent. You are required to adhere to the University of Wollongong’s
  - Plagiarism/acknowledgment practice policy
  - Non-discriminatory language practice and presentation policy.

- The referencing conventions of the journal, “Accounting, Auditing and Accountability Journal” are a requirement of this essay.

- It is expected that there are a minimum of 12 references:
  - 6 of which must come from academic journals (see OTHER REFERENCES).
    - For example, try
    - Accounting, Auditing and Accountability Journal
    - Accounting, Organizations and Society
    - Accounting Forum
- Critical Perspectives on Accounting.
  - 6 references can be from other sources such as
    - The Australian Accountant
    - The Chartered Accountant
    - Business Review Weekly
    - The Financial Review
    - any other source you find relevant for example the International Accounting Standards
    - Discussions on share options and/or other websites.

- Consider the extent to which you have answered the question and requirements. Reflection of your achievements and the objectives set in this essay. Attach this as a separate page at the end of your essay.
  - Explain to what extent you think you have achieved the learning objectives of this essay.
  - Explain how this achievement may have been improved.
  - What action(s) should we have taken in this subject to assist you?
  - What action(s) should you have taken to assist yourself?

Assessment Criteria:

The following criteria are used for the assessment of the essay.

- **Synopsis**
  Clancy and Ballard (Essay Writing for Students, 1981) recommend that the synopsis should cover:
  - The outline of your main arguments;
  - The general conclusions you have reached.
  - The synopsis should be 200 words.

- **Structure and Presentation**
  - To what extent did the structure and presentation of your essay enhance the logic, coherence and flow of your arguments?

- **Content**
  - How relevant was the content of your essay in your answer to the question?
  - How logical and coherent were the arguments you used to establish and support your point of view?

- **Style**
  - How did your writing style, eg., grammar, usage, language, sentence construction and length add to/detract from the flow of the essay? Any suggestions for improving the readability of your written work.

- **Referencing**
  - Did your references support your arguments?
  - Did you follow the prescribed method?

- **Reflective thinking**
  - Evidence that you have considered your learning process generally and specifically about the essay as well as addressed the issues suggested in the essay requirements.

Help:

The tutorials and lectures have been designed to prepare you for the essay. You are encouraged to commence your essay immediately. Do not underestimate the amount of time that is needed for reading, thinking, writing and rewriting.

The teaching team is eager to help you before the due date. We will not be able to help you after Wednesday 23 April 2003 (unless you have made prior arrangements with your tutor).
**Essay Hints:**

This essay requires you to:

- read and understand the following issues:
  - share options
  - agency theory, bonding costs and extrinsic rewards
  - goal alignment of interests and assumptions of rational behaviour
  - the theoretical perspectives and assumptions which support the use of share options
  - a critical evaluation of the ideology of these perspectives
- be able to see how assumptions and commonly held attitudes can limit the way we perceive problems and solutions
- be able to explore new or not common ways of thinking
- be able to challenge these too
- be able to critique these, that is see more than one side to what these approaches assume and contribute. This is not merely being cynical or being negative.
- read extensively to give you a breadth of arguments and hence develop your understanding of the topic and ability to critically evaluate
- see differences between the Stoianoff and Kaidonis paper 2002 and 2003, for examples of changes of structure, development of arguments and the evolution of a paper.

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**REFLECTIVE CRITIQUE**

**Due Date: WEEK 13 - 2 JUNE 2003**

The reflective critique must be submitted to your tutor, during your tutorial.

**Learning Objectives:**

The reflective critique is a way of recording your perceptions about this subject and most importantly being conscious of your attitudes to learning and styles of learning. It is like a personal journal, but is specific to your responses and reactions to studying for this subject. It is hoped that this process will assist your learning and understanding of the way in which various aspects of the subject interact. At the same time, it is hoped that completing the journal will assist you to become aware of how you learn. The benefits of reflexivity and reflection can be demonstrated and reinforced. Further it assists you in learning and empowering you to take responsibility for your learning experiences.

**Structure:**

This reflective critique is in addition to the reflective requirements of the essay and case study.

You will need to keep a weekly journal (or learning log) and prepare a reflective critique of this cumulative effort.

The journal is to be completed weekly in your own time. The journal will not be read at any time by tutors and hence you are encouraged to regard the journal as your personal record. From time to time your tutor will ask you to comment on your journal entries.

It may be helpful if you identify the ways in which you, the lecturer, the tutor, other students and/or other events have contributed to your learning. This may include connections you have made with your studies and other issues in your daily life. Also identify ways in which you, or the lecturer, or the tutor, or other students, or awareness of other events can improve your learning.
Required:

- Prepare a critical analysis of your journal (or learning log).
- Think about what “worked” for you, what did not. Think about what action you took and whether it was effective. It may be helpful to refer to the objectives of the subject and the university and consider to what extent you have met these.
- Length: ONE A4 page.
- Do not submit all of your journal entries, just the critical analysis.
- The critique must be in writing, but you are not restricted with the type of format you use. You can be as creative as you like.

PRESCRIBED READING

I have identified a number of books which you will use during the semester. You will require access to these on various occasions as indicated in the schedule. They will be available on reserve in the library and in the resources room.

- Funnell, W. and Cooper, K. (1998) Public Sector Accounting and Accountability in Australia, UNSW Press. Specific chapters have been identified in the schedule.
- Jones S., Romano C. and Ratnatunga J. (1995), Accounting Theory: A Contemporary Review, Harcourt Brace, Sydney. Specific chapters have been identified in the schedule (referred to as JRR in schedule).
- 2003 Resource Material Book 1 – annual reports of AMP Limited (yellow cover)
- Other readings prescribed for this subject will be made available also.

Objectives of Prescribed Reading:

No one book covers all the issues pertinent to this subject. There are a number of objectives for having a number of books. The chapters I have identified either

- provide a context for the issues raised in lectures,
- develop issues raised in the lectures,
- provide contrasting views,
- collectively highlight the contested nature of financial accounting.
The following articles give you an example of the range of sources that you can use to
develop depth and understanding.

ARTICLES:

Make Decisions? A Process Model of the Investment Screening Decision”,


Dillard, J. F. (1991) “Accounting as a Critical Social Science”, *Accounting, Auditing and

Making: A Laboratory Experiment”, *Accounting and Business Research*, Vol. 18,
No.70, pp. 121 - 132.

Ellsworth, E. (1992), “Why Doesn’t This Feel Empowering? Working Through the

Francis, J.R. (1990), “After Virtue? Accounting as a Moral and Discursive Practice”


An Historical Case Study”, Paper presented at the Fifth World Congress of
Accounting Historians, Sydney.

16 No.4, pp. 313 - 332.


*Accounting, Auditing and Accountability*, Vol. 2 No.1, pp. 52 - 76.

Accountant’s Perceptions of Unethical Business Practices” *Accounting Auditing

Knoops, C.D. (1990), *Paradigms in Accounting Theory* Centre for Research in Business
Economics Erasmus University Rotterdam.

Critical Theory” *Accounting, Organizations and Society*, Vol. 12 No.5, pp. 479
- 502.


477-485.


BOOKS: these are not essential reading, but it may be helpful to read another version of ideas.

Barton, A.D. (no date), Objectives & Basic Concepts of Accounting, AARF Accounting Theory Monograph No 2
Kam, V. (1986), Accounting Theory, Wiley.
Thouless, R.H. (1953), Straight and Crooked Thinking, Pan.
The webpage can be accessed on http://www.uow.edu.au/LOL.

Lecture notes:
Brief lecture notes will be put on the web and will be available before the lectures. On occasions there will be guest lecturers and their notes will be available within two weeks after their lecture.

Links to other web sites:
Links to other web sites will also given.

Announcements:
There will also be announcements from time to time, which will be made in lectures.

Cover pages:
There will also be cover pages for the assessment and proformas or guidelines for the presentation and reports. These will be available after week 2 of the semester.

Tutorial questions and activities:
The tutorials for each week will be available within one week of the lecture for the topic.

Discussion group access:
This will be made available after week 7.

Queries:
Any questions about the webpage can be directed to Ms Lee Moerman (see teaching team).

The University of Wollongong has a policy on NON-DISCRIMINATORY LANGUAGE PRACTICE AND PRESENTATION. It outlines the expectations of this university that you are to use non-sexist and non-racist language. You are asked to read and adopt this practice in this subject.
SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS

Students prevented by illness or substantial cause from sitting the final examination or meeting any of the other compulsory requirements should submit medical or other documented evidence as soon as possible after the event to support their request for special consideration. See the University of Wollongong’s website for procedures to follow. Students should note that supplementary examinations are not an automatic entitlement on the submission of a request for special consideration. Supplementary exams for Paper A or Paper B may be oral rather than written.

SERVICES AVAILABLE

There are a number of services available at this University that you may find helpful: these include; Disability Adviser, Career Counselling, Counselling, Centre for Learning. More information is available in the Undergraduate Calendar and from the Union Centre and Student Services of the University of Wollongong.

Disability

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. For the Faculty of Commerce please contact see the Sub Deans,

Mr Ron Perrin email: ronald_perrin@uow.edu.au
Ms Nadia Verrucci email: nadia_verrucci@uow.edu.au

PRIZES

The CPA Australia offers a prize of $500, together with a certificate to the student receiving the highest aggregate marks in Financial Accounting III and Management Accounting III on their first attempt, provided the student has attained a sufficient academic standard. Where the student is graduating the prize includes two years' free membership of the Society.

LEGEND FOR SCHEDULE OF TOPICS

The schedule of topics is shown over the page.

- LCQ Lecture C Questions.
- WSQ Workshop questions.
- Stoianoff and Kaidonis 2002 and 2003 refer to

● Available as e-readings on web of this subject.

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