Pre-requisites: ACCY100
Credit points: 6

Subject 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.

Subject 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.

Subject Coordinator

Mrs Kathy Rudkin
Wollongong Campus, Australia
Building 40, Room 305, Telephone  2 4221 3148
Fax:  2 4221 4297
Email: kathy_rudkin@uow.edu.au
(Emails will be answered during consultation hours)

Consultation times:
Tuesday 10.30 - 12.15
18.00 – 18.30
Wednesday 10.30 – 12.15
Other times by appointment only.

<table>
<thead>
<tr>
<th>Teaching Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wollongong Campus</td>
</tr>
<tr>
<td>Dr Shyam Bhati  Room 40.301  Telephone 02 4221 4006</td>
</tr>
<tr>
<td>Professor Warwick Funnell  Room 40.335  Telephone 02 4221 3739</td>
</tr>
<tr>
<td>Mr Gerhard Gniewosz  Room 40.308  Telephone 02 4221 3679</td>
</tr>
<tr>
<td>Dr Soon Nam Kim  Room 40.306  Telephone 02 4221 3696</td>
</tr>
<tr>
<td>Ms Mara Koplin  Room 40.317  Telephone 02 4221 3680</td>
</tr>
<tr>
<td>Mrs Kellie McCombie  Room 40.310  Telephone 02 4221 4003</td>
</tr>
<tr>
<td>Dr Monir Mir  Room 40.303  Telephone 02 4221 4007</td>
</tr>
<tr>
<td>Mrs Kathy Rudkin  Room 40.305  Telephone 02 4221 3148</td>
</tr>
<tr>
<td>Mr John Trowell  Room 40.301  Telephone 02 4221 4006</td>
</tr>
<tr>
<td>Mr Anura De Zoysa  Room 40.302  Telephone 02 4221 5575</td>
</tr>
<tr>
<td>Shoalhaven Campus</td>
</tr>
<tr>
<td>Mr Arthur Duddy  Access Centre  Telephone 02 4448 0888</td>
</tr>
<tr>
<td>Batemans Bay Campus</td>
</tr>
<tr>
<td>Ms Wendy Law  Access Centre  Telephone 02 4472 2125</td>
</tr>
<tr>
<td>Bega Campus</td>
</tr>
<tr>
<td>Ms Chris Dwyer  Access Centre  Telephone 02 6494 7035</td>
</tr>
<tr>
<td>Moss Vale Campus</td>
</tr>
<tr>
<td>Ms Kathy French  Access Centre  Telephone 02 4869 1888</td>
</tr>
</tbody>
</table>

Subject details

Web Site

Accounting 1B is supported by a subject web site located through the sols link at:
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 posted on the Home Page of the ACCY102 web site. 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
**ACCY102 Subject Outline**

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.

**Lectures**

**Wollongong Campus**

There will be two compulsory lectures per week. Students are required to attend one lecture on Tuesday and one lecture on Wednesday.

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>9.30-10.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Tuesday Repeat Lecture</td>
<td>18.30-19.30</td>
<td>67.104</td>
</tr>
<tr>
<td>Wednesday</td>
<td>9.30-10.30</td>
<td>67.107</td>
</tr>
<tr>
<td>Wednesday Repeat Lecture</td>
<td>18.30-19.30</td>
<td>20.3</td>
</tr>
</tbody>
</table>

**Shoalhaven, Batemans Bay, Bega and Moss Vale Campuses.**

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. 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**
  - Wednesday 12.30 – 13.30
- **Shoalhaven, Batemans Bay, Bega and Moss Vale**
  - Wednesday 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, online modules and videoconferences, and 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 and class discussion in the area.
Tutorials

It is compulsory for students to participate in (not just attend) at least 90% of tutorials. There will be a tutorial each week. 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. Set questions will be collected from time to time.

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 compulsory for students to attend at least 90% of workshops. 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 questions are given in the schedule at the end of this subject outline. Students are not expected to have prepared the question before class.

Learning Objectives of Workshop Questions

Workshop questions are intended to develop and reinforce technical competence and analytical skills of students.

Computer Lab Classes

It is compulsory for students to attend 90% of 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 will be collected from time to time.

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.

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.
Textbooks

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.


Assessment

Compulsory Subject Requirements

Any student failing to complete ANY of the compulsory subject requirements may fail the subject as a whole and receive a fail grade. It is compulsory that students meet the following requirements:

- **Tutorial and Workshops**: Participate fully (not just attend) in 90% of tutorials and workshops. This includes completing to a satisfactory standard all set questions. Satisfactory is determined as a reasonable attempt at each question. The set questions are indicated in the schedule at the back of this subject outline, and will be collected from time to time and graded. This is not assessed, but failure to complete this work on time will be deemed as not meeting the compulsory academic requirements of the subject.

- **Computer Lab Exercises**: Participate fully (not just attend) 90% of computer lab classes. This includes completing to a satisfactory standard all set questions and tasks in the lab class. Satisfactory is determined as a reasonable attempt at each question. The set questions are indicated in the schedule at the back of this subject outline. Set questions will be collected from time to time and graded. This
work is not assessed, but failure to complete this work on time will be deemed as not meeting the compulsory academic requirements of the subject.

- **Writing Task – Article Critique Essay**: Submission of the article critique essay in an academically acceptable form including all referencing, structure and presentation requirements by the prescribed date. This is assessed as an individual effort.

- **Group Report and Individual Work Portfolio and Reflection**: Submit in writing in academically acceptable form including all structure and presentation requirements your group report by the due dates. Complete a portfolio and reflective summary of the process of doing group work. This should critically reflect on your learning process while doing the group report. The group report is assessed as a group effort. The portfolio and reflection are assessed as an individual effort.

- **Mid-session Examination**: Sit the mid-session examination on the set date, during your enrolled computer lab class time. This is assessed as an individual effort.

- **Final Examination**: Sit the final examination. This is assessed as an individual effort.

Assessment tasks will be returned to students no later than three weeks after their submission.

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Percentage</th>
</tr>
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<tbody>
<tr>
<td>Writing Task - Article Critique</td>
<td>15%</td>
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<tr>
<td>Group Report:</td>
<td></td>
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<tr>
<td>Report</td>
<td>10%</td>
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<tr>
<td>Reflection and Portfolio</td>
<td>5%</td>
</tr>
<tr>
<td>Mid-session Examination</td>
<td>20%</td>
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<tr>
<td>Final Examination</td>
<td>50%</td>
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<td></td>
<td>100%</td>
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</table>

To be eligible to pass this subject, students must attempt 90% of all tutorial, workshop and lab tasks, attempt all assessment tasks, achieve at least 45% in the final exam, and a total **overall grade of 50**.

Marks of all assessment components 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%

**Special Consideration and Extensions**

Supplementary examinations and assignment extensions may only be permitted in accordance with University of Wollongong policy, for example in extenuating circumstances such as verified illness, misadventure, or for religious reasons. Students are advised to read the policy for Special Consideration in the University of Wollongong Calendar, at
All applications for special consideration are to be lodged in accordance with University of Wollongong policy. To apply for Special Consideration, students must log onto SOLS using their student number and barcode, and select the special consideration link. A personalised application form will be then appear for electronic completion and submission.

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.

### Assignment Guidelines

<table>
<thead>
<tr>
<th>Non-Discriminatory Language Practice and Presentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students are expected to read and adhere to the University of Wollongong policy on Non-discriminatory Language Practice and Presentation. It is expected students will use non-sexist and non-racist language.</td>
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</table>

<table>
<thead>
<tr>
<th>Acknowledgement Practice / Plagiarism</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students are expected to adhere to the University of Wollongong policy on Acknowledgment Practice/Plagiarism in the Undergraduate Calendar. You are required to adopt this code in all work for this subject.</td>
</tr>
</tbody>
</table>

“Plagiarism means using the idea of someone else without giving them proper credit. That someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Intentional plagiarism is a serious form of cheating. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. In either case, the University may impose penalties which can be very severe” (UOW Calendar 2002).


### Assignment Tasks

<table>
<thead>
<tr>
<th>Writing Task – Article Critique</th>
</tr>
</thead>
</table>

**Due Date:** WEEK 11, Monday 14 October 2002.

**Delivery:** You are required to submit the article critique in person, to YOUR tutor, during your tutorial class in the week beginning WEEK 11. Late assignments will attract a
penalty of one mark per working day or part thereof, counted from the due date, Monday 14 October 2002. 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.

Structure and Presentation Requirements

- Students must include a departmental cover sheet stating name and student number and date submitted. Omission of a cover sheet will be regarded as not meeting the academic requirements of this assessment task. Cover sheets are available through the WebCT site.

- The Journal Article Critique should be 1500 words (plus or minus 150 words). Anything in excess of this amount will not be read. You must include a synopsis of approximately 150 words.

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

The referencing conventions of the journal of the journal “Accounting, Organizations and Society” should be used. The first workshop of the session will include an explanation of the referencing method, and approaches to writing an essay. The workshop in week 7, week commencing 2 September will review strategies to reading and critiquing journal articles and other professional texts. Wider reading and research is expected to be done that is fully and correctly referenced.

- A minimum of six references are to be used, that are NOT textbooks or newspaper articles. Textbooks and newspaper articles may be used, but are in addition to these minimum six references. NB. The journal article itself is one reference.

- Students must retain a printed copy of their journal article critique.

- The critiques must answer the questions given.

- The article critique is not a group activity, and an individual effort is required.

Learning Objectives

The Article Critique exercise is designed to:

- Introduce students to reading and using journal articles as an example of a professional text.
- Develop critical thinking skills, including relevant, coherent and logical argument.
- Develop research skills.
- Develop academic writing skills including use of grammar and language.
- Apply appropriate use of references compliant with a prescribed method.

The task requires students to construct and articulate complex ideas in their linking of an article to technical components of the course. The article was selected for its relevance to both the content of the subject and to allow students to make a link between their study and present day practice.

Assessment Criteria
The following criteria are used to assess the Article Critique:

Structure and Presentation
- Compliance with requirements

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

Content
- Relevance of the argument(s) in answering the questions
- Coherent and logical flow of arguments
- Relevant to the subject matter of ACCY102

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

WRITING TASK: ARTICLE CRITIQUE TOPIC
Read the article:

Required:
Write a critique in essay form of the above article (headings may be used), in which you answer the following questions:

Part A:

a. What is the ancestry of the paper?
b. What research method is employed in the paper?
c. Why is this article topical and of interest?
d. What accounting topics are studied in this subject that are relevant to this article?
e. What can you discern about the accuracy of the article?
f. What are the main findings of the article?
g. What are your key criticisms of the article and why?
h. What is implication of the article?
i. Are there any interest groups whose voices/opinions are silent or discounted in the article?
j. What is the message or intention of the article?

Group Report

Due Date: WEEK 3 commencing 5 August, and WEEK 9, commencing 16 September (refer table below).

Late assignments will attract a penalty of one mark per working day or part thereof, counted from the due date, Monday 14 October 2002. 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>
</tr>
</thead>
<tbody>
<tr>
<td>Part A</td>
<td>Week 3 5 August</td>
<td>Point Form with headings</td>
<td>To tutor in tutorial class week 3, one copy per group</td>
</tr>
<tr>
<td>Parts B and C</td>
<td>Week 9</td>
<td>Part B – Point</td>
<td>To tutor in tutorial class week</td>
</tr>
</tbody>
</table>
### 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:
  - Be allocated to a group.
  - Determine how group meetings will take place – frequency, method, timing and location.
  - 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 second 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 manufacturing company. You must hand this in with your report. Many annual reports of companies are available online.

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
ACCY102 Subject Outline

- 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 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. Answer the following questions:

1. The name of the Company and its registered office
2. The names and qualifications of the directors
3. The name of the Auditor
4. The type of business undertaken by the company
5. The profit or loss after tax for the year
6. The income tax expense (if any)
7. The basis of valuation and amounts of
   a. Opening inventories
   b. Work in Process inventories
   c. Closing Inventories
8. 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 value of issued capital
11. Calculate the current ratio and the quick ratio.
12. Comment on the liquidity of the company.

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”.

i) Identify all the stakeholders of your company and the type of information they need.
ii) Are all these information needs met by the financial statements of your chosen company?
iii) Would you suggest any changes/additions to these general-purpose company accounts, and why?
iv) In what areas of social responsibility does your company report? Can you suggest any improvements for them? Why might they be reluctant to include this type of reporting?

Note: Part C should be 1500 words (plus or minus 150 words), and in essay form. This part of the 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. Minutes you took of all group meetings that you attended
   c. 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.
   d. A diary summary of time contributed to the project.

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-d).

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.

Examinations

Mid-Session Examination

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.

Final Examination
The final examination will be a three hour examination. 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.

Week 8

SUPPLEMENTARY TUTORIAL QUESTIONS HINES READING

1. What is meant by revenue recognition?
2. What is meant by revenue realization?
3. With respect to revenue recognition, how is accounting socially constructing?
4. With respect to revenue recognition, how is accounting socially constructed?
<table>
<thead>
<tr>
<th>WEEK</th>
<th>TOPIC</th>
<th>Text and e-readings</th>
<th>TUTORIAL WORK</th>
<th>WORKSHOP</th>
<th>COMPUTER</th>
<th>ASSESSMENT</th>
</tr>
</thead>
</table>
| 1    | July 22 | L1 Introduction Partnerships  
L2 Profit and Loss Sharing | Subject Outline  
Chapter 13 | No tutorials first week | No workshops first week. | No computer labs this week. |
| 2    | July 29 | Partnerships  
L3 Admission of a new partner  
L4 Withdrawal of a partner | Chapter 13 McKay and Rosa (2000)  
Allocation of Groups, Work on Partnership Agreement. | Referencing, and essay writing technique. | P12 Partner Check access to WebCT site. |
| 3    | Aug 5 | L5 Liquidation of a Partnership  
L6 Liquidation Continued | Chapter 14  
13-1, 13-7, 13-22, 13-24, 13-26, | 14-35 | M9 Partnership Division of Net Income  
Partnership Agreement |
| 4    | Aug 12 | Company Accounting  
L7 Companies and shares  
L8 Share and debenture issue | Chapter 15  
14-1, 14-5, 14-10, 14-18, 14-26, 14-34 | 15-28 | M1 Trial Balance |
| 5    | Aug 19 | L9 Oversubscription and Forfeiture of shares  
L10 Accounting for Dividends | Chapter 16 ICA and CPA (2002)  
| 6    | Aug 26 | L11 Cash Flow Statements  
L12 Cash Flow Statements cont. | Chapter 18  
15-4, 15-17, 15-20, 15-27, 16-8, 16-9, 16-10. | 18-33 | MIDSESSION EXAM done in lab classes  
Midsession Exam |
| 7    | Sept 2 | L13 Revenue recognition  
L14 Social and Environmental Reporting | Chapter 17 Hines (1988)  
Riahi-Belkaoui and Jones (2000)  
18-1,18-4, 18-7, 18-21, 18-22,18-29, 18-31. | Reading Journal Articles and writing critically | P15 Cashflows |
| 8    | Sept 9 | Management Accounting  
L15 Manufact. Cost Concepts  
L16 Manufacturing Statements | Chapter 20  
Hines Reading Questions, 17-21, 17-22, Group Report Work in Class. | 20-32 | M8 Percentage of Contract Completion |
| 9    | Sept 16 | L17 Cost Behaviours  
L18 CVP Analysis | Chapter 21  
Group Report Due |
| 10   | Sept 23 | RECESS | | | | |
| 11   | Oct 7* | L19 Job Order Costing  
L20 Job Order Costing cont. | Chapter 22  
21-4, 21-7, 21-10, 21-30, 21-37, 21-39, 21-40. | 22-34 | M19 CVP Analysis |
| 12   | Oct 14 | L21 Cost Concepts  
L22 Differential Analysis | Chapter 23  
22-2, 22-3, 22-6, 22-8, 22-9, 22-21,22-22, 22-24. | 23-25 | M17 Job Order Cost Sheet  
Article Critique Due |
| 13   | Oct 21 | L23 Standard Costs  
L24 Variance Analysis | Chapter 24  
| 14   | Oct 28 | L25 Budgeting  
L25 Review | Chapter 24  
24-5, 24-7, 24-24, 24-30, 24-29, 24-35,24-33 | 24-36 | P23 Mat and Lab Variances |