Lecturer & Subject Co-ordinator:
Ms Connie Spasich
Room 40.319
Tel.: (042) 21 3605 (Internal Extension 3605)

Teaching Team:  (Offices in buildings 40 and 19)

<table>
<thead>
<tr>
<th>Room No</th>
<th>Room No</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dr Shyam Bhati</td>
<td>40.301</td>
<td>42 214006</td>
</tr>
<tr>
<td>Mr Anwar Chowdhury</td>
<td>40.310</td>
<td>42 214007</td>
</tr>
<tr>
<td>Mr Tom Hawker</td>
<td>to be advised</td>
<td></td>
</tr>
<tr>
<td>Ms Helen Irvine</td>
<td>19.1039</td>
<td>42 214413</td>
</tr>
<tr>
<td>Dr Mary Kaidonis</td>
<td>40.326</td>
<td>42 213681</td>
</tr>
<tr>
<td>Mr Henry Kavendan</td>
<td>19.1040</td>
<td>42 214417</td>
</tr>
<tr>
<td>Ms Anna Maria Kurtovic</td>
<td>19.1042</td>
<td>42 214724</td>
</tr>
<tr>
<td>Ms Lee Moerman</td>
<td>to be advised</td>
<td></td>
</tr>
<tr>
<td>Ms Connie Spasich</td>
<td>40.319</td>
<td>42 213605</td>
</tr>
<tr>
<td>Dr Hema Wijewardema</td>
<td>40.316</td>
<td>42 213697</td>
</tr>
</tbody>
</table>

Mr Matthew Wright Graham Park Campus, Berry.

Consultation Times

Individual lecturers and tutors will post consultation times on their office door during the first and second week of session.
**Timetable**

<table>
<thead>
<tr>
<th>Lectures</th>
<th>Time</th>
<th>Building/Room No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>1.30 - 2.30pm</td>
<td>40.Hope</td>
</tr>
<tr>
<td></td>
<td>5.30 - 6.30pm(Repeat)</td>
<td>20.3</td>
</tr>
<tr>
<td>Tuesday</td>
<td>1.30 - 2.30pm</td>
<td>40.Hope</td>
</tr>
<tr>
<td></td>
<td>5.30 - 6.30pm(Repeat)</td>
<td>14.G01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Workshops</th>
<th>Time</th>
<th>Building/Room No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>3.30 - 4.30pm</td>
<td>67.302</td>
</tr>
<tr>
<td></td>
<td>7.30 - 8.30pm</td>
<td>67.303</td>
</tr>
<tr>
<td>Tuesday</td>
<td>3.30 - 4.30pm</td>
<td>5.G01</td>
</tr>
<tr>
<td>Wednesday</td>
<td>2.30 - 3.30pm</td>
<td>67.102</td>
</tr>
<tr>
<td>Friday</td>
<td>9.30 - 10.30am</td>
<td>5.G01</td>
</tr>
</tbody>
</table>

**Note:** Students must attend the Workshop to which they have been allocated.

**Disability Issues**

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 (ph. 42 214942 or 42 214352), Faculty Disability Adviser and/or the Subject Co-ordinator.

**Subject Description**

ACCY 202 is a financial accounting subject which consolidates and builds upon the skills and concepts acquired in ACCY 101 and lays the foundation for topics to be covered in ACCY 201, Financial Accounting IIB. The subject begins with an overview of the external reporting environment, incorporating the Conceptual Framework and Statements of Accounting Concepts (SAC’s). We then familiarise ourselves with the basic theories of accounting which provide the assumptions on which accounting practice is based. We will also explore notions of “objectivity” of accounting information especially in the context of its economic, social and political implications. After reviewing company formation and share issue, we continue with the treatment of reserves, dividends and asset revaluations. This is then followed by tax effect accounting and the preparation of cash flow statements. At this stage, students should have the skills to prepare the more complex financial statements covered in the following weeks. Also, these preceding topics lay the groundwork for the major practical assignment which entails an analysis and commentary/critique on the published accounts of a large publicly listed organisation. The latter part of the subject deals with the reporting requirements of complex business activities, which are undertaken by multiple entities within the same group, and the disclosure requirements in regards to published company financial statements. While the focus of lectures and tutorial work will be to ensure that students have a sound grasp of the technicalities of each topic, discussion within tutorials, recommended readings and the essay should elucidate how these technical processes are not isolated but operate within highly politicised and socially constructed environments. These environments both effect and are affected by, the accounting processes.
Subject Objectives
After having successfully completed this subject, students will:

a) have an enhanced understanding of the external reporting environment and the theories of accounting which shape such an environment. Related to such understanding would be the ability to question the “objectivity” of accounting numbers, especially as reported in financial statements.

b) be able to recognise that the accounting process is entwined with wider social and political processes.

c) be able to explain and account for:
   1. corporate formation and capital (re)organisation.
   2. appropriations from profits and asset revaluation
   3. the definition and recognition criteria of all the elements in the financial statements
   4. corporate disclosure in financial statements, including the preparation of financial statements (Profit and Loss Account, Balance Sheet and Cash Flow Statement)
   5. corporate income tax
   6. the operations of complex corporate/economic entities, in accordance with corporations Law and approved accounting standards. This will include being able to:
      a. List the basic concepts of consolidation and explain the purposes and limitations of consolidated financial statements.
      b. Calculate amounts and prepare journal entries for the following consolidation processes:
         i) purchase elimination
         ii) goodwill/discount on consolidation
         iii) Intra-group transactions, including tax effects where applicable
         iv) Unrealised profits on (iii)
         v) pre- and post-acquisition dividends
      c. Complete a consolidation worksheet for the preparation of consolidated financial statements.
      d. Prepare consolidated Profit and Loss Account, Balance Sheet and Cashflow Statement.

Subjects Requirements and Method of Assessment

(A) Any student failing to meet ALL the following compulsory subject requirements may fail the course.

(B) The compulsory subject requirements are:
   (i) Attendance and active participation at tutorials.
   (ii) Preparation of all tutorial questions.
   (iii) Attendance at, and completion of, workshop questions.
   (iv) Submission of essay in prescribed format and within the time and length limit specified.
   (v) Submission of Annual Report analysis
   (v) Mid-session examination.
   (vi) Achievement of a minimum mark of 40% in the final examination.

(C) The composite mark will be made up as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Essay - due week 6</td>
<td>13</td>
</tr>
<tr>
<td>Annual Report Analysis - due week 12</td>
<td>7</td>
</tr>
<tr>
<td>Class participation</td>
<td>5</td>
</tr>
<tr>
<td>Mid-session examination (topics 1-5)- Sat 1st May</td>
<td>15</td>
</tr>
<tr>
<td>Final examination (topics 1-9)</td>
<td>60</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
Prescribed texts


Additional References may INCLUDE:

Texts:


7. Selected Company Annual Reports -1994 and later (See Helen Fletcher in the Resources Room, Room G13, ground level, Building 40.)

8. Australian Corporations Legislation, 1999, CCH

Also refer to suggested readings under the essay topic.

**Study time**

As a general rule, each credit point per subject has a value of 2 hours study per week including attendance at tutorials, lectures and workshops. This is a 6 credit point subject, therefore, on average, 12 hours study per week should be devoted to this subject.

**Attendance at lectures, tutorials and workshops**

The subject has lectures totalling two hours per week followed by a one hour tutorial, and one hour workshop. Attendance is required at all these classes.

**Attendance records**

Attendance records will be kept at tutorials and workshops. Records of completion of tutorial and workshop questions will also be kept.
Lectures/tutorials/workshops falling on public holidays

If you have tutorials/workshops on the Easter or Anzac Day holidays please consult the list of tutorial/workshop times and locations on the Accountancy Notice Board, 3rd Floor Building 40 and select an alternative time to attend that weeks session.

Tutorials

A list of tutorials and tutors will be posted on the Accountancy Department’s Notice Board in the second week of session confirming your enrolment in tutorials. Students must attend the tutorial to which they have been allocated. Requests for changes to tutorial classes must be made before 15th March in writing, to Shyam Bhati (Room 301) on the appropriate form available from the Department’s Admin Assistants (Room 328). Changes are not guaranteed.

Tutorial assignments

Tutorial discussion questions, exercises and problems are provided for in each topic. Students are expected to have prepared answers to all these questions prior to tutorials and exams will be based on concepts raised in tutorial and workshop questions. In some cases, tutors may not have the time to discuss answers to all the questions during tutorial/workshop sessions, therefore if a student has any difficulty in understanding the answers subsequently provided in the Commerce Resource Room, s/he should discuss the matter with her/his tutor. Tutors will be keeping a weekly record of each student's attempt to satisfactorily complete tutorial assignments and may sporadically collect tutorial work.

Receipt of assessment work

Please submit Essay and Annual Report Analysis directly to your tutor, during your tutorial in the week they are due. Written work cannot and must not be submitted by facsimile. Submission by mail is acceptable provided that the submission is postmarked on or before the required date. If it goes “missing” you could end up being penalised for late submission as evidence of posting would have to unmistakably establish that the essay/exercise was the enclosure. Always keep a copy of all work submitted.

Essay (Due week 6 - beginning 12th April 1999)

Hines (1986) shows how the financial accounts of an organisation do not merely describe or communicate information about an organisation, but how they also play a part in the construction of the organisation, by defining its boundaries. (R.D. Hines, 1988 Accounting Organisations & Society vol. 13 No. 3 pp 251-261)

Discuss the above statement, comparing/contrasting it to the widely held view of accounting as a means of objectively portraying the financial activities of an organisation. (length: approx. 2000 words)

Hints:
Clearly identify and list the issues raised. Make a list of possible means of approaching each issue. Ask yourself what you already know about the subject/issues, what additional knowledge you need to answer the question and where will you find it? Plan your answer carefully. Once you commence writing, stop frequently to reflect on your work. Does it make sense? Is this approach, structure, style, etc working? Refer frequently to the topic and ensure that the essay is kept focused on the underlying issues. Finally, prevent penalties by reading the assessment criteria and requirements below and ensuring that you adhere to them.

With this particular topic you could relate it to issues of definition, eg. SAC4: how the accounts are presented, what is included and what is not, etc. Alternatively you could approach this from the standard setting process which affects what/how transactions are reported. There are other ways you could attempt this topic, each equally valid if backed up by clear arguments informed by quality research.

Essay (cont)
Suggested readings for essay:

Review chapters 1 and 2 of Deegan textbook

Journal Articles:


Francis J.R. (1990) *Accounting as a Moral and Discursive Practice,* Accounting Auditing and Accountability Journal, Vol 3 No 3


The bibliographies in the above readings should also guide you to other relevant articles.

Assessment Criteria

- **Synopsis:** Every essay must have a synopsis
  Clancy & Ballard (Essay Writing for Students, 1981) recommend that the synopsis should cover:
  1. The outline of your main arguments;
  2. The general conclusions you have reached.
  Where synopsis length is not specified it is usual to aim at around 5 - 10% of the length of the essay itself.

- **Structure & Presentation**
  To what extent did the structure and presentation of your essay enhance the logical 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?
Essay (cont)

**Special Requirements:**
Essays not prepared and presented in accordance with these requirements will be penalised.

Presentation: Essays should be typed using double-line spacing with a 2cm margin. Essays **MUST** include a synopsis and a list of references or a bibliography. A minimum of 8 different journal articles should be used and referred to. An academically acceptable method of referencing **MUST** be used – use journal articles as a guide and state which method you have adopted. Only one copy of the Essay is to be submitted, however, you **MUST** retain a printed copy of your essay. The cover sheet at the end of the Subject Programme is to be attached to the front of your essay.

**Penalties:**
- Late submission: 1 mark per day or part thereof.
- No synopsis: 1 mark
- No list of references or bibliography: 1 mark
- Incorrect referencing: 2 marks
- Failure to refer to press and/or journals: 2 marks

**Plagiarised essays, which includes copying the work of another student, will receive a mark of zero. (Refer The University of Wollongong Acknowledgment Practice).**

You are required to submit each essay in person, to your tutor, during your tutorial in the week beginning 12th April, 1999. Any essay not handed in according to these guidelines will be treated as a late submission unless prior arrangements have been made with the Subject Co-ordinator.

Essays submitted 2 weeks or more after the due date will not be accepted. Students failing to submit essays by this date will automatically fail the subject.

**Annual report analysis (Due week beginning 24th May 1999)**

**Word length: 1500 words**
This is a group effort and during week 5 (week beginning 24th March) students will be asked to form groups (not exceeding 4 in number). The tutor will then provide each group with a particular Company’s Annual Report. The group must then complete a report addressing the topic below. While The Annual Report and the Financial Statements included therein are the basis of the report, wider reading will be necessary to gain a satisfactory grade.

**Required:**

a) Complete the second page of the cover sheet by providing the information requested.

b) Using AARF and AAH analyse your particular company’s compliance with the specific requirements of AASB1018 and AASB1026. Are there any instances of apparent non-compliance? If so are they clarified in the Notes on Accounting Policies? Compare/contrast your particular company’s results with the aggregate results of the 150 companies shown in the AARF publication.

Presentation: A copy of the financial statements must be attached to the Report. Reports should be typed using double-line spacing with a 2cm margin. You must remember that this is a report, not an essay. You must therefore use a report format and include an executive summary at the beginning. A list of references or a bibliography is also required and a minimum of 5 different sources should be used and referred to. As in the essay, the Accounting Review method of referencing **MUST** be used. Penalties will be similar to those outlined for the essay. Only one copy of the Report is to be submitted, however, you **MUST** retain a printed copy of your report. The cover sheet at the end of the Subject Programme is to be attached to the front of your report (see part a) of the topic.
Mid-Session Examination

Saturday 1st May 1999
Hope Theatre
10.00 am - 11.00 am

Acknowledgment Practice/Plagiarism and Code of Practice - Students

Plagiarism is the use of another person’s work, or idea, as if it is your own.

The other person may be an author, critic, lecturer or another student. When it is desirable, or necessary, to use other people’s materials, take care to include appropriate references and attribution - do not pretend the ideas are your own. Be sure not to plagiarise unintentionally.

Plagiarism has led to expulsion from the university.

The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism in the Undergraduate University Calendar. Students are advised to read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with their tutor or the subject co-ordinator.

Special Consideration and Supplementary Examinations

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination, to advise the Vice-Principal (Administration) in writing of the details and submit a standardised Medical Certificate not later than seven (7) days after the date of the examination. These will be considered by the Head of Department. 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 Department within three weeks of the end of the formal examination period. Students will be notified of the exam at least five working days beforehand. It is every student’s responsibility that the University has a correct record of their current address. Situations where students are unable to sit the supplementary examination will be individually but normally another supplementary examination will not be provided. Other action such as support for discontinued rather than fail will be considered if appropriate.

It is the responsibility of that student to ascertain the date of the deferred examination and to ensure that both the University Administration and the Department of Accountancy Administrative Assistant have the correct address and telephone number of the student.

Full details of the university’s policy regarding special consideration are available in the University Calendar.

Queries and Questions

Students who encounter difficulties with aspects of the subject should first raise the matter with their tutor. If there is still a problem, contact the subject co-ordinator.
Student Scholarships and Prizes 1999

The following prizes are available to Accountancy students:

**Australian Society of CPA’s**  Annual Prize (1) awarded for highest mark for ACCY101  $500

**Australian Society of CPA’s**  Annual Prize (2) awarded for highest mark for ACCY201 and ACCY211  $500

**Australian Society of CPA’s**  Annual Prize (3) awarded for highest mark aggregate for 100, 200 and 300  $500

**ATMA**  Prize for Management Accounting, awarded for highest mark for ACCY312  $250

**PricewaterhouseCoopers**  Prize for Advanced Auditing, awarded for highest mark for ACCY342  $400

**KPMG Peat Marwick**  Chartered Accountants Prize for Business Finance awarded for highest mark in Business Finance 1  $100

**Orestis Trikas**  Prize for Accountancy and Management, awarded for highest aggregate mark for MGMT110 and ACCY101 - amount varies each year

**Arthur Anderson.**  This prize is for a student who is in the final year of a BCom, specialising in Accountancy, with a credit average. An application and interview process is carried out. Check notice boards.  $500

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**Study Effort**

Successful completion of this subject requires an understanding of complex issues which cannot be acquired 'over night'. Students are therefore urged to work consistently through the session and not attempt a last minute cram. Consistent effort includes completion of all tutorial and workshop questions as they have been selected to help you acquire the knowledge and skill required to successfully complete this subject.

I hope you will find this an interesting and worthwhile subject but your success is largely in your hands. Good luck.

Connie Spasich
### ACCY 202 Financial Accounting IIA

#### Proposed Lecture Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Beginning</th>
<th>Topic</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.3.99</td>
<td>Introduction to the subject</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Topic 1: Overview of the External Reporting Environment, Conceptual Framework, Statements of Accounting Concepts (SAC’s)- in particular SAC 4</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>8.3.99</td>
<td>Topic 1: Continued</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>15.3.99</td>
<td>Topic 2: Theories of Accounting and the Economic, Social &amp; Political implications of Accounting Numbers</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>22.3.99</td>
<td>Topic 3: Revisiting the Corporate Entity: Company formation, Share Capital Issue</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>29.3.99</td>
<td>Topic 4: Reserves, Dividends and Asset revaluations and depreciation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.4.99 to 11.4.99</td>
<td>RECESS</td>
<td></td>
</tr>
</tbody>
</table>
| 6    | 12.4.99   | Topic 5: Tax Effect Accounting | Essay due this week  
| 7    | 19.4.99   | Topic 5 Continued |  
| 8    | 26.4.99   | Monday Public Holiday  
|      |           | Tuesday: Topic 6: Cash Flow Statement |  
|      |           | Saturday 1st May, 1999 - MID SESSION EXAM |  
| 9    | 3.5.99    | Topic 6 continued |  
|      |           | Topic 7: Acquisition of Assets |  
| 10   | 10.5.99   | Topic 8: Consolidation |  
| 11   | 17.5.99   | Topic 8 Continued |  
| 12   | 24.5.99   | Topic 8 Continued | Company Report Analysis due this week  
<p>| 13   | 31.5.99   | Topic 9: Preparation of Company Financial Statements |<br />
| 14   | 7.6.99    | Topic 9 (cont’d) | Review |</p>
<table>
<thead>
<tr>
<th>Week Beginning</th>
<th>Topic</th>
<th>Readings</th>
<th>Tutorial Q's</th>
<th>W’shop Q’s</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.3.99</td>
<td>Topic 1</td>
<td>DEE chapt 1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>8.3.99</td>
<td>Topic 1 (cont’d)</td>
<td>DEE chapt 1</td>
<td>DEE chapt 1 Q’s 1.4 to 1.8 Q1.13</td>
<td>DEE end of chapt Ex’s 1-4 pg 50-51</td>
</tr>
<tr>
<td>15.3.99</td>
<td>Topic 2</td>
<td>DEE chapt 2</td>
<td>DEE chapt 1 Q’s 1.10, 1.12, 1.16, 1.18</td>
<td>DEE chapt 1 1.19, 1.20</td>
</tr>
<tr>
<td>22.3.99</td>
<td>Topic 3</td>
<td>CAA chapt 1 DEE chapt 13</td>
<td>DEE chapt 2 Q’s 2.6, 2.12, 2.13, 2.14, 2.16 2.26</td>
<td>DEE chapt 2 2.27, 2.28</td>
</tr>
<tr>
<td>12.4.99</td>
<td>Topic 5</td>
<td>CAA chapt 3 DEE chapt 17 AASB1020</td>
<td>CAA chapt 2 Q’s 2.2, 2.3, 2.4, 2.9 DEE chapt 5 Q’s 5.9, 5.11, 5.13</td>
<td>DEE chapt 5 5.12, 5.14</td>
</tr>
<tr>
<td>19.4.99</td>
<td>Topic 5 (cont’d)</td>
<td>CAA chapt 3 DEE chapt 17 AASB1020</td>
<td>CAA chapt 3 Q’s 3.2, 3.3, 3.8, 3.9, 3.11</td>
<td>CAA chapt 3 3.12</td>
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<td>26.4.99</td>
<td>Topic 6</td>
<td>DEE chapt 18 AASB1026</td>
<td>CAA chapt 3 Q’s 3.5 DEE chapt 17 Q’s 17.8, 17.9 17.11, 17.13</td>
<td>CAA chapt 3 3.14</td>
</tr>
<tr>
<td>3.5.99</td>
<td>Topic 6 (cont’d) Topic 7</td>
<td>CAA chapt 4 DEE chapt’s 3 &amp; 4</td>
<td>DEE chapt 18 Q’s 18.1, 18.2, 18.11, 18.12, 18.17</td>
<td>DEE chapt 18 18.15</td>
</tr>
</tbody>
</table>

**RECESS**

**1.5.99 Mid Session Test**
# ACCY 202 Subject Programme

## ACCY 202 Financial Accounting IIA

<table>
<thead>
<tr>
<th>Week Beginning</th>
<th>Topic</th>
<th>Readings</th>
<th>Tutorial Q’s</th>
<th>W’shop Q’s</th>
</tr>
</thead>
</table>
| 10.5.99        | Topic 8 | CAA chapt 5  
DEE chapt 26  
AASB 1024 | DEE chapt 3  
Q’s 3.13, 3.17  
CAA chapt 4  
Q’s 4.2, 4.11,  
4.13, 4.18, 4.19 | DEE chapt 4  
4.12, 4.14, 4.15  
CAA chapt 4  
4.20 |
| 17.5.99        | Topic 8 (cont’d) | CAA chapt 6  
DEE chapt 27 | CAA chapt 5  
Q’s 5.3, 5.4, 5.5,  
5.15, 5.17, 5.19  
DEE chapt 26  
Q 26.11 | CAA chapt 5  
Q5.14 |
| 24.5.99        | Topic 8 (cont’d) | CAA chapts 5 & 6  
DEE chapt 27 | CAA chapt 5  
Q’s 5.21, 5.24,  
5.25 | CAA chapt 6  
6.11, 6.13 |
| 31.5.99        | Topic 9 | CAA chapt 11 | CAA chapt 6  
Q’s 6.1, 6.5, 6.7  
6.20 | CAA chapt 6  
6.19 |
| 7.6.99         | Topic 9 (cont’d) | CAA chapt 11 | CAA chapt 11  
11.7, 11.9, 11.17  
11.20 | CAA Chapt 11  
11.21 |

**Note:** The texts and the selected articles represent minimum reading requirements. Students are urged to read widely on all topics and, in particular, in the preparation of the essay topic.

Workshop questions have deliberately been given to you in advance so that you can attempt them prior to the Workshop. This will greatly assist you in identifying problem areas so that you can then raise them with workshop supervisors. Simply copying an answer will not assist you to learn complex concepts.
Student Name:..................................................................................................................
Student Number.............................................................................................................
Tutorial:.........................................................................................................................
Tutors Name:..................................................................................................................

Due Date: Week beginning 12th April, 1999

The following declaration is to be signed and attached to your essay.

"I have read and adopted the University of Wollongong Acknowledgment Practice Code in the University Calendar."

Signed:....................................................."

Failure to include this statement, duly signed, in your essay will be taken to indicate that the essay has not been duly submitted and per diem late penalties may apply until the omission is corrected. Members of the teaching team are not responsible for drawing this omission to your notice.
Students’ Names \hfill Students’ Number

........................................................................................................... 
........................................................................................................... 
........................................................................................................... 
........................................................................................................... 
........................................................................................................... 
...........................................................................................................

Tutorial:..............................................................................................................

Tutors Name:........................................................................................................

The following declaration is to be signed and attached to assignment.

"We have read and adopted the University of Wollongong Acknowledgment Practice Code in the University Calendar."

Signed:..............................................................................................................
..............................................................................................................
..............................................................................................................
..............................................................................................................

Failure to include this statement, duly signed, in your assignment will be taken to indicate that the assignment has not been duly submitted and per diem late penalties may apply until the omission is corrected. Members of the teaching team are not responsible for drawing this omission to your notice.
Company Name..............................................................................

Annual Return for Year Ended..................................................

Registered Office:.................................................................................................................................

Nature of Business Activities:...................................................................................................................

............................................................................................................................................................

Company’s Auditors:................................................................................................................................

Did the Company receive a qualified/unqualified auditors report?............................................................

Number and Type of shares issued:...........................................................................................................

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Current market price of ordinary shares in the Company (list date and source of given price)
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Net Profit/(loss) for the year (after tax)...