FACULTY OF COMMERCE

SCHOOL OF ACCOUNTING AND FINANCE

ACCY901  ACCOUNTING FOUNDATIONS FOR PROFESSIONALS   6 CP

ACCY380  ACCOUNTING FOR INFORMATION TECHNOLOGY

AUTUMN 2007    WOLLONGONG

Subject Coordinator and Lecturer

DR ANNE ABRAHAM
School of Accounting and Finance
Room: 40.320  Ph: 4221 3738  email: anne_abraham@uow.edu.au
Consultation:  Wednesday  Time:  1.30 pm to 3.30 pm
              Friday   Time:  1.30 pm to 3.30 pm

Lecturer

DR TED WATTS
School of Accounting and Finance
Room: 40.309  Ph: 4221 4005  email: ted_watts@uow.edu.au
Consultation:  Tuesday  Time:  9.30 am to 11.30 am
              Thursday Time:  10.30 am to 12.30 pm
SECTION A: GENERAL INFORMATION

LECTURE TIMES
Lectures will be held on Thursday 3.30 pm – 5.30 pm Building 20, Room 1

TUTORIAL TIMES
These are accessible through the Tutorial Preference System on the Commerce Faculty website. Tutorials begin in Week 2 and cover work from the previous week’s lectures and readings. Tutorial enrolment can ONLY be changed by the subject coordinator if there are vacancies and will not be changed after the end of Week 3.

BRIEF OUTLINE
This subject provides an introduction to the economic and regulatory framework of accounting, transactions and elements of financial reports, accrual accounting and designing financial reports. It also provides an introduction to external financial reporting and the analysis and interpretation of financial reports; internal financial reports including costs and managerial analysis, CVP relationships, and cost accounting techniques; budgeting, controls, variances, capital expenditure and the time value of money; and project evaluation.

STUDENT LEARNING OUTCOMES
Upon successful completion of this subject, you will be able to:
- identify and explain the scope and limitations of accounting techniques
- perform double entry bookkeeping
- produce financial reports
- interpret accounting reports
- identify and analyse costs for particular decisions
- formulate a budget and evaluate subsequent performance
- apply the techniques involved in financial management.

These objectives have been formulated to foster the attributes of a Wollongong graduate (see http://www.uow.edu.au/about/teaching/attributes/)

ATTENDANCE REQUIREMENTS
ACCY901 is a 6 credit point subject, which requires a minimum of 12 hours per week including class attendance. It is a university expectation that students will attend the two hours of lectures held every week during the session. Students are required to participate in (not just attend) a minimum of 75% of tutorials to be eligible to pass the subject. Tutorial classes will commence Week 2 of session. Participation constitutes students preparing in advance set tutorial questions and bringing them to class for further discussion. Set tutorial questions are given in the schedule at the end of this subject outline. Suggested tutorial solutions will be available on the ACCY901 website at the end of each week.

Attendance records will be kept by the assigned tutor in the tutorial in which the student is enrolled, and students are expected to:
1. prepare answers for all tutorial questions prior to tutorial attendance,
2. attend and participate in classes;
3. be prepared to present any question to the class when called upon by the tutor.

As Wednesday 25 April is a public holiday, students who are enrolled in Wednesday tutorials must go to another tutorial for that week only. It is these students responsibility to provide written evidence to their own tutor that they attended an alternative tutorial.
LECTURES

Lectures 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. The lectures will elaborate on topics, provide examples, and enable questions and other forms of interaction. Lectures will examine both technical issues and their related concepts. Successful learning of the material requires active student participation such as note taking, wider reading of the textbook and supplementary materials, and class discussion in the area.

Note: not all lectures readily transfer to PowerPoint slides, and so any lecture notes placed on the subject website will not be a full representation of the material, and should not be relied on as such. It will be necessary for students to develop strong note taking skills.

eLearning Space (WebCT Vista)

ACCY901 has an online website on the UOW eLearning Space. On this site you will find such items as downloadable lecture slides, tutorial solutions, online tests, online workshops, assignment information and class notices. There is also a discussion board and email. You are expected to check for notices and other additions to the website at least four (4) times each week. The eLearning Space (WebCT Vista) must be accessed through SOLS.

Please note the University's IT system has scheduled maintenance times when there will be no access to the website or student email. These outages normally occur in an evening or on a weekend and are posted on the ITS website at http://www.uow.edu.au/its/outages.html Students must plan for these down times to ensure they have adequate time to complete all work. These outages cannot be used as a reason for non-submission of an online piece of assessment or the basis of an appeal for an extension.

PERFORMANCE LEVEL

To be successful in this subject, students must:

1. attend all tutorials and prepare weekly tutorial work,
2. complete the six online tests;
3. complete the online accounting practice set;
4. complete both parts of the major assignment and submit them by the respective due dates, according to the specified academic requirements set down in this subject outline;
5. sit for the final examination and achieve a mark of at least 50%;
6. gain an overall mark of at least 50%.

In order to satisfy the requirements of this subject and be eligible to pass the subject, all outstanding work, apart from the final examination, must be submitted by 5 pm on Friday 1 June, the last day of the teaching session.
REQUIRED TEXTS


NOTE:
These texts are available for purchase as a single shrink-wrap package at a discounted price. from the UniCentre Bookshop at http://unishop.uow.edu.au/textbooks/

Each student requires their own purchased copy ALL 3 textbooks. It is illegal to photocopy more than one chapter or 10% of a book (whichever is the larger). Students caught with photocopies of the text will have them confiscated and may be subjected to disciplinary proceedings.

Further Recommended Reading


References can be obtained by contacting the University of Wollongong Library.

Useful Websites


Institute of Chartered Accountants in Australia: http://www.icaa.org.au/

International Accounting Standards Board: http://www.iasb.org/

International Federation of Accountants: http://www.ifac.org/
SECTION B: ASSESSMENT

GENERAL CRITERIA

Assessment during the teaching session will comprise of six online tests, one online accounting practice set, one major assignment and the ongoing requirement to prepare tutorial work each week. There will be a final examination that covers the work from the entire session, held at the end of session in the normal university examination period. **Students must complete all pieces of assessment** in order to be eligible to pass the subject.

To be considered for at least a passing grade in this subject, students must also attain a minimum of 50% in the final examination.

PERFORMANCE GRADES

<table>
<thead>
<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>HD</td>
<td>High Distinction</td>
<td>85 –100%</td>
</tr>
<tr>
<td>D</td>
<td>Distinction</td>
<td>75 – 84%</td>
</tr>
<tr>
<td>C</td>
<td>Credit</td>
<td>65 – 74%</td>
</tr>
<tr>
<td>P</td>
<td>Pass</td>
<td>50 – 64%</td>
</tr>
<tr>
<td>PC/PR</td>
<td>Pass Conceded/Pass Restricted</td>
<td>45 – 49%</td>
</tr>
<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0 – 44%</td>
</tr>
</tbody>
</table>

Please note that PC/PR grade is only available for undergraduate students enrolled in ACCY380. Students enrolled in ACCY901 will receive a fail grade for any mark in the range 0 – 49%.

SUMMARY

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Submission</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-session tests</td>
<td>10%</td>
<td>Online</td>
<td>10 pm, Weeks 3, 5, 7, 9, 11, 13</td>
</tr>
<tr>
<td>Major assignment</td>
<td>15%</td>
<td>Online Assignment box</td>
<td>Part A: 11 am on 19 March</td>
</tr>
<tr>
<td>Online practice set</td>
<td>10%</td>
<td>Online</td>
<td>Part B: 11 am on 30 April</td>
</tr>
<tr>
<td>Exam</td>
<td>65%</td>
<td></td>
<td>11 am on 21 May</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>University examination period</td>
</tr>
</tbody>
</table>
SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT

Place of Submission: Part B of your Assignment is to be placed in the Assignment box placed outside School of Accounting and Finance office by 11 am on the due date. Assignments will not be accepted by mail, fax or email.

Assignment Cover Sheet and Marking Guide: You must complete and attach a Faculty of Commerce Assessment Cover Sheet to the front of your assignment (available at the following web address: http://www.uow.edu.au/commerce/ pdf/assignmentcoversheet.pdf) AND the appropriate Marking Guide (available on the subject website). Students must ensure that they complete all details on the Cover Sheet and sign the declaration.

Collection: Marked assignments will be distributed in your tutorial class in the relevant week. If you miss your tutorial class, you should make arrangements with the subject coordinator to collect your assignment.

Extensions: Extensions may be granted if circumstances beyond the control of the student interfere with their ability to complete the task on time. These will only be granted by the subject co-ordinator and must be applied for BEFORE the due date.

All applications for extensions must be made through SOLS.

Please Note:

1. Extensions will NOT be granted on or after the due date.
2. For purposes of eligibility to obtain a pass in the subject, the last date for submission of your written assignment is 5 pm on the Friday of Week 13.

REQUIRED WRITTEN ASSIGNMENT FORMAT

1. Assignments must be typed, 1.5 spaced, on one side of the paper only.
2. You must ensure that you have the capacity to provide a duplicate, should this be requested Problems with computers, printers, software, lost disks, etc, will NOT be accepted as excuses for late submission or inability to reproduce on short notice a second copy (if required). Always make a backup as you work.
3. Pages are to be consecutively numbered.
4. You must attach a completed (and signed) assignment Cover Sheet.
5. You must attach the appropriate Marking Guide immediately after the Cover Sheet.
6. There must a margin of 30mm (3 cm) on all sides.
7. Referencing must follow the acceptable academic format as set out in Fleet et al (2006).
8. Do not plagiarise. Plagiarism is the unacknowledged work of another person. Plagiarism will result in zero marks plus the need for resubmission and could result in expulsion.

Assignments will be penalised for failure to meet any of these requirements.
# ASSESSMENT TASK DETAILS

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th>In-session tests</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic</td>
<td>6 online tests to be completed in Weeks 3,5,7,9,11,13</td>
</tr>
<tr>
<td>Due date &amp; time</td>
<td>To be submitted online by 10 pm on the Friday of the week in which they are due. Tests will be available online from 9am on the Wednesday of that week.</td>
</tr>
<tr>
<td>Weighting</td>
<td>10%</td>
</tr>
<tr>
<td>Details</td>
<td>Each test will cover the material in lectures in the previous 2 weeks. Student may have 2 attempts at each test – the average mark will be recorded.</td>
</tr>
<tr>
<td>Marks</td>
<td>The tests will be marked online immediately after submission. Students will be advised of total mark for the three tests via SOLS by the end of Week 13</td>
</tr>
<tr>
<td>Instructions</td>
<td>See eLearning Space (WebCT Vista) for further details.</td>
</tr>
</tbody>
</table>

## Assessment 2: Major assignment

<table>
<thead>
<tr>
<th>Weighting</th>
<th>15% (3% Part A; 12% Part B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due (Part A)</td>
<td>11 am on Monday 19 March by online submission</td>
</tr>
<tr>
<td>Due (Part B)</td>
<td>11 am on 30 April - hard copy to be place in box outside School of Accounting and Finance office</td>
</tr>
<tr>
<td>Details</td>
<td>See details on next page</td>
</tr>
<tr>
<td>Format</td>
<td>Use a report format, making sure there is a clear heading for each new section.</td>
</tr>
<tr>
<td>Return date</td>
<td>Marks will be posted on SOLS within 3 weeks; assignments will be distributed in tutorials after this providing you have included your tutorial day and time and your tutor's name.</td>
</tr>
<tr>
<td>Marking criteria</td>
<td>See Marking Sheet available on subject website.</td>
</tr>
</tbody>
</table>
ASSIGNMENT DETAILS

This is an individual assignment. You will be allocated a particular company in tutorials in Week 2. This company cannot be changed. Any student who does not complete the assignment using their allocated company will receive a zero mark. There are two parts to this assignment.

PART 1 Due date: 11 am on Monday 19 March 2006
Submission: Online assignment link in eLearning Space

Instructions: You are to obtain an electronic copy of the 2006 annual report of your allocated company and submit this via the assignment box in the eLearning Space (WebCT Vista) carefully following all instructions. Please note you must use the full report, not a concise report.

PART 2 Due date: 11 am on Monday 30 April 2006
Submission: Assignment box outside School of Accounting & Finance office

Instructions: You are to prepare a 5-section report covering the following details: All answers must be in your own words. Do NOT “cut-and-paste” or you will receive a zero mark.

1. Company analysis
   a. The full name of your company and its registered office. Research your company and include information about your company. (Fully reference this in your bibliography).
   b. The names and qualification of the directors. Make a comment about the number of directors, their ages and qualifications, diversity etc. Do you think they demonstrate the requisite skills needed for the job? Why? What would you add (if anything)?
   c. The name of the Auditor. Give both the partner’s name and the name of the firm. (Don’t forget to reference the page of the auditor’s report).
   d. The type of business undertaken by the company. Include information about the location(s), markets, key customers, products, competitors etc. Don’t forget to reference all your sources.
   e. For both the company and the group, give the profit or loss after tax for the year. How does this compare with the previous year?
   f. The Income Tax Expense (if any) For both the company and the group, give the income tax expense (if any).
   g. For both the company and the group, the basis of valuation (e.g. historical cost, net market value etc), method of valuation and amounts of Closing Inventories.
   h. For both the company and the group, the nature, basis of valuation, method of valuation, amount and depreciation of Property, Plant and Equipment
   i. The amount and nature of any long-term liabilities of the company.
   j. The amount and nature of any contingent liabilities of the company (you will find this in the notes to the accounts).
   k. The value of issued capital and the amount paid up on it.
   l. The amount of dividend per share declared for the year (on both ordinary and preference shares) and whether or not they were fully franked.
   m. State whether the Company has complied with relevant accounting requirements and indicate clearly where you gained this information
   n. The company's stock exchange code

2. Financial ratio analysis
   Using the consolidated figures for your company and using ratio analysis, including but not limited to the quick ratio and the current ratio, comment on the liquidity of the company. Does this analysis support or contradict the information in the corporate governance statements? How do these ratios compare to previous years and what do any changes, if any, mean? Why? (Refer specifically to comments made in the annual report).
3. Stock exchange analysis

Track the Company's share price over a four (4) week period. Provide dates, amounts and graphs. Provide a commentary on these results, discussing possible reasons for trends. Why do you think these have occurred? Are the results surprising? Why or why not? Do not forget to reference all your sources.

4. Research information

Find three recent articles from the financial press about your company and, in your own words, state what you think the articles are saying and what you think the impact of the news will be on the company. Recent means within the last six months. Note that where we are asking for your opinion, this opinion should be backed by research (and not just your random thoughts). Don't forget to reference all your sources.

5. Referencing

a. Include a hard copy of the press articles with your assignment.

b. Include these and all other research (and the source of your annual report), in a properly constituted list of references following the method specified in your Fleet et al (2006) text.

<table>
<thead>
<tr>
<th>Assessment 3</th>
<th>Online Accounting Practice Set</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online availability</td>
<td>Trial version: Weeks 1 to 5</td>
</tr>
<tr>
<td></td>
<td>Assessable version: 11 am on 9 April until 11 am on 21 May</td>
</tr>
<tr>
<td>Due date &amp; time</td>
<td>To be completed online by 11 am on Monday 21 May.</td>
</tr>
<tr>
<td>Weighting</td>
<td>10%</td>
</tr>
<tr>
<td>Details</td>
<td>See details on next page</td>
</tr>
<tr>
<td>Marks</td>
<td>Final mark will be provided immediately upon completion</td>
</tr>
</tbody>
</table>
ACCOUNTING PRACTICE SET DETAILS

Perdisco online practice set

Students are required to purchase and complete an online practice set that will count towards the overall assessment mark for this subject. The practice set has been designed to provide students with experience in the practical and technical skills essential to accounting, through the completion of a one month accounting cycle for a fictional business.

The practice set will provide each student with a unique accounting scenario and therefore must be completed on an individual basis. Submission is to be completed online, however it is possible to print various parts of the practice set for offline calculation. Once submitted, the practice set will provide immediate performance feedback and a final score.

The online practice set is available from within your Perdisco account for $19.80. To purchase the practice set, please:

1. Go to subject website, click on “assessment”, click on “online accounting practice set”, click on link to Perdisco and ‘create a new account’.
2. Once registered, click ‘Add an e-workbook to my account’. The Perdisco website refers to the online accounting practice set as an ‘e-workbook’.
3. Select your course code, campus and study period from the available options.
4. Click on ‘How do I pay?’ for the payment options available.

Payment can be made by credit card, cheque, money order or BPAY. Please allow up to 5 working days for some payment methods to be processed.

Please note that you will be provided with two types of accounting practice sets – a trial version and an assessable version.

1. The trial version. Once you have purchased the set, the trial version will be made available to you until the end of Week 5. This is so you can experience the online environment and become familiar with the features of the practice set.

2. The assessable version. The assessable practice set which you must complete and submit online will be available from 11 am on Monday 9 April until 11 am on Monday 21 May.

Please note that reversing entries are not covered in detail in your text, nor will they be in lectures. This means you will need to work through the additional eReadings provided on the subject website. These readings also include exercises and problems, the answers for which are also provided to give you the opportunity to practise in this area.
<table>
<thead>
<tr>
<th>Assessment 4: Final Examination</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighting</td>
<td>65%</td>
</tr>
<tr>
<td>Date</td>
<td>The University examination period is from 9 June to 22 June and students must ensure that they are available throughout this period. The final examination date for ACCY901 is provided to students via SOLS 3 to 4 weeks before the examination period.</td>
</tr>
<tr>
<td>Time allowed</td>
<td>3 hours and 15 minutes</td>
</tr>
<tr>
<td>Scaling</td>
<td>Marks may be scaled</td>
</tr>
<tr>
<td>Supplementary Examinations</td>
<td>Supplementary examinations will be held ONLY during the university’s official supplementary examination period between 23 and 27 July. Students need to take care not to book other events during the supplementary period, in case they are ill during the examination period and need to apply for a supplementary examination.</td>
</tr>
</tbody>
</table>

**PENALTIES FOR LATE SUBMISSION OF ASSESSMENT**

Assignments must be submitted by the **given date and time**. Late assignments will be penalised by the loss of the larger of either 20% per work day (or part thereof) or 1 mark per work day of the total marks achievable. The operation of this rule will not result in a negative mark being carried forward.

As the online tests and accounting practice set can only be undertaken during the time in which they are available online as detailed above, **no extensions are possible beyond these cut-off times**.

Please note the University’s IT system has scheduled maintenance times when there will be no access to the website or student email. These outages normally occur in an evening or on a weekend and are posted in advance on the ITS website at http://www.uow.edu.au/its/outages.html

Students must plan ahead for these down times to ensure they have adequate time to complete work before its due date. These outages cannot be used as a reason for non-submission of an online piece of assessment or the basis of an appeal for an extension.
PLAGIARISM

Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people’s material, take care to include appropriate references and attribution. **Plagiarism will not be tolerated and has led to expulsion from the University.**

Students should visit the following University website and become familiar with the University’s policy on Plagiarism.


CALCULATORS AND SPREADSHEETS

All accounting and finance subjects involve problems requiring calculation. Many of these can be solved using a scientific calculator (addition, subtraction, division, multiplication, powers, square roots, logarithms and exponentials, statistical functions) and students should make sure they have access to such a calculator at the beginning of each subject. Students will also find a range of statistical, scientific and financial functions in electronic spreadsheets like Microsoft Excel, and these are useful for the preparation of submitted work where manual calculation is not strictly required or recommended.

However, students should also consider purchasing a financial calculator. These offer nearly all of the functions found in scientific calculators, as well as compound interest and discounting, amortization, bond yields and investment appraisal functions (including net present value and the internal rate of return). Students will find these are of great benefit in their studies and their future careers. Examples of suitable calculators include the Casio FC-100V and 200V, Sharp EL733A and EL735, Hewlett-Packard HP 10bII, 12c, 12c Platinum and 17bII+ and Texas Instruments BA II Plus.
SECTION C: RULES, CODES OF PRACTICE & POLICIES

C1 UNIVERSITY POLICIES

Information on the following University Policies can be found at the websites below:

<table>
<thead>
<tr>
<th>Policy Type</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethical objection by students to the use of animal and</td>
<td><a href="http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html">http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html</a></td>
</tr>
<tr>
<td>animal products in coursework subjects</td>
<td></td>
</tr>
</tbody>
</table>

* see brief explanation of policy below.

C1.1 Non-discriminatory Language

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at:

http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

C1.2 Special Consideration Policy

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at:
C1.3 Student Academic Grievance Policy

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at


C2  FACULTY AND SCHOOL POLICIES

REFERENCING

WHY DO YOU NEED TO REFERENCE?

At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism: this is the academic equivalent of stealing (because by not acknowledging someone else’s work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people’s work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.

THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at the end of the text, which provides all the information necessary to find the source material. In-text references include the author and year of publication, and where necessary the page number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of referencing and that they use it accurately in all written work submitted.

ACCY901 students should use the Harvard referencing system provided in their textbook:

CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs, IRC, etc.) Gopher sites, and email, Listserv and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of Commerce practice for referencing electronic material and that they use it accurately in all written work submitted.


Further information can be found on following University Library website at


C3 SUPPORT SERVICES AND FACILITIES

LEARNING RESOURCE CENTRE

Learning Development offers a range of free services to all enrolled students who wish to improve their academic or English language skills. There are a range of workshops available including; essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and exam preparation.

For information on language and academic skills workshops, or to make appointments for consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room G102, or Phone 02 4221 3977. For further information visit the website:


FACULTY LIBRARIANS

Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs.

The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au

telephone: 4221 3078

DISABILITY LIAISON OFFICER

The Disability Liaison Officer (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

web address: http://www.uow.edu.au/student/services/ds/

telephone: 4221 3445

fax: 4221 5667
FACULTY DISABILITY ADVISERS

Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty's academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment.

The Faculty of Commerce Disability Adviser is Mr. Ron Perrin. Mr Perrin can be contacted as follows:

- Office location: Building 40, room 224
- email address: ron_perrin@uow.edu.au
- telephone: 4221 4118

WOOLYUNGAH INDIGENOUS CENTRE

The Woolyungah Indigenous (WIC) provides academic and personal support for Aboriginal & Torres Strait Islander and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.

For further information on services offered, consult the Woolyungah Indigenous Centre website or contact the office.

- Centre location: Building 30
- web address: http://www.uow.edu.au/aec/
- telephone: 4221 3563
- fax: 4221 4244
- email address: wic_feedback@uow.edu.au
## Lecture and Tutorial Program

### AUTUMN SESSION 2007

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### Abbreviations
- Q = Question
- BE = Brief Exercise
- E = Exercise
- PSA = Problem Set A
- PSB = Problem Set B
- BBS = Building Business Skills

May be subject to change