Subject Outline

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

6 Credit Points
Spring Session 2004

Co-ordinator: Dr Kathy Rudkin

School of Accounting and Finance
Subject details

Prerequisite: ACCY100

Description
Accounting 1B builds on the understanding of accounting developed in Accounting 1A. It examines financial measures of business activities and the systems that enable the measures to be recorded and then reported and communicated to the various stakeholders of entities, such as owners (including partners and shareholders), providers of credit (lenders and creditors), management as well as other interested parties.

Objectives
On successful completion of this subject, students will be able to:

- use basic accounting concepts and techniques to analyse, record, process and present accounting information.
- use computer spreadsheets to solve simple accounting problems.
- use accounting information to prepare internal and external accounting reports.
- use accounting information to assess profitability and financial strength of business organizations.

Method of delivery

<table>
<thead>
<tr>
<th>Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>There will be two compulsory lectures per week. Students are required to attend one lecture on Monday and one lecture on Tuesday.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tutorials</th>
</tr>
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<tbody>
<tr>
<td>Tutorials are compulsory. It is expected students will participate in (not just attend) all tutorials. There will be a tutorial each week. Tutorial classes will commence Week 2 of session. Participation constitutes students preparing in advance set tutorial questions and bringing them to class for further discussion. Set tutorial questions are given in the schedule at the end of this subject outline.</td>
</tr>
</tbody>
</table>
**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**

**Workshops are compulsory.** It is expected students will participate in (not just attend) all workshops. Workshop classes will commence Week 2 of session. Workshop questions are designed as an interactive session where students will undertake their first attempt of a practical problem, relevant material for which was covered in the previous two lectures. Set workshop activities are given in the schedule at the end of this subject outline. Supporting workshop materials are also available on the WebCT site.

**Learning Objectives of Workshop Questions**

Workshop questions are intended to develop and reinforce technical competence and analytical skills of students, and link content to practical applications.

**Computer Lab Classes**

It is expected students will participate in (not just attend) all computer lab classes. Computer lab classes will be held each week commencing Week 2 of session. Computer lab classes are intended as independent learning sessions, where students will attempt to solve accounting problems using excel spreadsheets, and utilize communication features and visit web sites relevant to the subject. Exercises set for the computer lab classes are designed to apply concepts and technical skills developed in class in a computer environment. Set questions for each class are given in the schedule at the end of this subject outline, and worksheets from the computer lab textbook will be collected from time to time.

**Learning Objectives of Computer Lab Classes**

Computer Lab Classes are intended to develop and reinforce computer competence, and technical accounting and analytical skills in a computer environment. Classes are intended to demonstrate spreadsheets as a powerful tool used by accountants for data analysis.

**WebCT**

Accounting 1B is supported by a subject website that is located through the learning online link at: [http://www.uow.edu.au/student/lol/](http://www.uow.edu.au/student/lol/)

The purpose of this website is to provide supportive materials for student learning...
students can access the web site through the computer labs on campus, and in addition sufficient time will be allocated in computer lab classes for this purpose. Students may also access the site off campus.

Learning Objectives of ACCY102 Website
The intention of the ACCY102 web site is to contribute to preparing students as UOW graduates who are able to operate in an e-environment. Students gain experience in computer skills via the use of the website, and team skills and written communication skills via the use of the online bulletin board and email facilities.

The communication facilities such as the discussion board and email are intended for academic use only. Consequently, students are expected to utilize general principles of business correspondence and comply with all relevant university policies, including use of discriminatory language. Students failing to meet these requirements may have their access removed.

Study time
This is a six credit point subject and it is expected students spend a minimum of 12 hours per week dedicated to Accounting 1B, in order to gain a pass in this subject. This 12 hours includes class times.

Lecture Times

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Location</th>
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</thead>
<tbody>
<tr>
<td>Monday</td>
<td>11.30-12.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Monday Repeat</td>
<td>16.30-17.30</td>
<td>67.107</td>
</tr>
<tr>
<td>Monday Repeat</td>
<td>18.30-19.30</td>
<td>20.5 (remote sites lecture)</td>
</tr>
<tr>
<td>Tuesday</td>
<td>9.30-10.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Tuesday Repeat</td>
<td>15.30-16.30</td>
<td>40.Hope</td>
</tr>
<tr>
<td>Tuesday Repeat</td>
<td>18.30-19.30</td>
<td>20.5 (remote sites lecture)</td>
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</tbody>
</table>

Students at campuses other than Wollongong will attend the lecture on Monday 18.30-19.30 and Tuesday 18.30-19.30 at their respective sites. This lecture will be a video-conference lecture from Wollongong.

Learning Objectives of 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. They will examine both technical issues and their related concepts. Successful learning of the material requires active student participation such as note
**Major texts**


**Supplementary Texts**


**Electronic Readings**

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


Contacts

Subject Coordinator

Dr Kathy Rudkin
School of Accounting and Finance
Building No 40, Room No 325
Telephone 61 2 4221 3148
Facsimile 61 2 4221 4297
Email Kathy_Rudkin@uow.edu.au

Student emails will be answered during consultation times.

Consultation times
Monday 14.00 - 16.00
Tuesday 13.30 - 15.30

Other Times by Appointment Only

Lecturer: Ms Geeta Singh
Teaching staff will advise of their consultation times and locations during the first week of classes, and these will be posted on the WebCT site.

Student administration – Wollongong Campus

Telephone 61 2 4221 3938
Facsimile 61 2 4221 4322
Email student@uow.edu.au
Student OnLine Services http://www.uow.edu.au/student/sols

Library

Telephone:
Wollongong 61 2 4221 3548
Shoalhaven 61 2 4448 0810
Batemans Bay 61 2 4472 5850
Bega 61 2 6499 2127
Purchasing of books (Unishop)
Telephone 61 2 4221 8050
Facsimile 61 2 4221 8055
Email unishop@uow.edu.au
Assessment Guidelines

General Criteria

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

Any student failing to complete ANY of the subject requirements may fail the subject as a whole and receive a fail grade. Satisfactory is determined as a reasonable attempt at each component. Specifically the subject requirements are:

*Tutorials and Workshops:* Participate fully (not just attend) tutorials. This includes completing to a satisfactory standard all set questions. The set questions are indicated in the schedule at the back of this subject program. Questions may be collected from time to time by your tutor.

*Computer Lab Exercises:* Complete to a satisfactory standard all set questions and tasks in the lab class. The set questions are indicated in the schedule at the back of this subject outline.

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

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

*Final Examination:* Sit the final examination. This is assessed as an individual effort. Students are required to achieve a minimum of 45% on the final examination to be awarded a pass in this subject. Marks may be scaled.
Performance grades

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

Summary

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due Date</th>
<th>Return date</th>
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<tbody>
<tr>
<td>Task 1</td>
<td>Mid-session Examination</td>
<td>30%</td>
<td>Week 7</td>
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<tr>
<td>Task 2</td>
<td>Company Report</td>
<td>In Tutorials:</td>
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<td></td>
<td>Group Component</td>
<td>10%</td>
<td>Week 9</td>
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<td></td>
<td>Individual Portfolio</td>
<td>10%</td>
<td>Week 9</td>
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<tr>
<td>Task 3</td>
<td>Final Examination</td>
<td>50%</td>
<td>Per exam schedule</td>
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</table>

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

Special Consideration

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination or meet any of the other course requirements, to submit medical or other documented evidence as soon as possible after the event to support their request for special consideration.

The evidence should be submitted to Student Inquiries Office. Students should make their request online using SOLS http://www.uow.edu.au/student/.

Requests for extensions must be made BEFORE the due date, and can only be given by the subject coordinator when the special consideration policy has been followed. Written notice is given in this subject outline for assessment requirements for the subject including the dates for the submission of work for assessment. Note “Pressure of work”, either from employment or from other subjects, is not an acceptable reason for seeking an extension of time.
Supplementary examinations

Students should note that supplementary examinations are not an automatic entitlement on the submission of a request for special consideration. In cases where the decision is made to allow a supplementary examination, students will usually be required to take the examination at a date to be determined by the University. Students will be notified of the exam at least seven days beforehand, via the SOLS system. It is every student's responsibility to check the SOLS system and to provide the University with a correct record of your current address.

Full details of the University's policy regarding special consideration are available on the web at [http://www.uow.edu.au/handbook/courserules/specialconsideration.html](http://www.uow.edu.au/handbook/courserules/specialconsideration.html) students should familiarise themselves with these policies.

Disability Policy

If a student with a disability requires reasonable accommodation in this subject, they are strongly advised to discuss the issues early in the session with one of the following people: the Disability Liaison Officer, Faculty Disability Adviser and/or the Subject Coordinator. Students with a disability should also register with the University of Wollongong Disabilities Unit. More details can be found on the web at [http://www.uow.edu.au/student/services/ds/](http://www.uow.edu.au/student/services/ds/)

Non Discriminatory Language

As part of its Equal Opportunity/Affirmative Action initiatives, the University of Wollongong endorses a policy of non-discriminatory language practice and presentation in all academic and administrative activities of the University. The policy is available at [http://staff.uow.edu.au/eeo/nondiscrimlanguage.html](http://staff.uow.edu.au/eeo/nondiscrimlanguage.html)

Receipt of Assessment Tasks

It is your responsibility to ensure that you have a receipt signed by your lecturer/tutor, acknowledging submission of written work.
Assessment Tasks

Task 1: Midsession Examination

Due date: In lab class during Week 7 of session.
Return date: Results are available immediately.
Weighting: 30%
Length: 35 Multiple Choice questions.

Assignment details

The Mid-session examination will be held in Week 7. Students will sit the exam in their lecture time. The mid-session exam will comprise 35 multiple-choice questions. It will cover the topics Companies and Partnerships.

Learning Objective

The learning objective of the midsession exam is to give a diagnostic indication of students' understanding of key concepts in the examined topics.

Task 2: Company Report

Due date: Tutorial Class in Week 10
Return date: Tutorial Class in Week 12
Weighting: 30%
Length: As per table below.
Assignment details

**Group Report**

**Due Date:** WEEK 10 commencing 20 September

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

<table>
<thead>
<tr>
<th>Group Report Section</th>
<th>Format Required</th>
<th>Submit</th>
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<tbody>
<tr>
<td>Part A</td>
<td>Partnership agreement</td>
<td>As part of the group work, handed in during your enrolled tutorial in Week 10.</td>
</tr>
<tr>
<td>Part B and C</td>
<td>Company Analysis</td>
<td>As part of the group work, handed in during your enrolled tutorial in Week 10.</td>
</tr>
<tr>
<td>Part D</td>
<td>Individual Portfolio and</td>
<td>To tutor in tutorial class week 10 This is NOT TO BE ATTACHED to the group work. Each student must hand in individually part D.</td>
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<tr>
<td></td>
<td>reflective summary</td>
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**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, Auditing and Accountability Journal” 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 four or five students allocated from your tutorial class group in Week 4. During this class you will:
  o Be allocated to a group.
  o Determine how group meetings will take place – frequency, method, timing and location.
  o Determine the responsibilities of group members to each other.

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

Scheduled Class Times:
Class time will be scheduled to work on the Group Report in Week 7. 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 subject coordinator. It will be necessary for you to meet together as a group in your own time.

Learning Objectives
The Group Report is designed to 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. 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 (see Part A). 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
- Completion of a Reflective Summary, included with the portfolio

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

Content
- Coherent, logical and complete answering of questions.

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

Required
In the first tutorial class in week 4 of session you will be allocated to a group of four or five people from your tutorial class. Select the most recent annual report of any listed Australian manufacturing company. You must hand this in with your report. Many annual reports of companies are available online. You will need the complete annual report.

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

Your partnership agreement should include:
- Names of those in the partnership
- The purpose of the partnership
- Timing and location of meetings acceptable to all members, and contact information (Do not give out private details).
- Requirements for valid meetings, e.g. quorum, number of meetings allowed to be missed etc.
- Agreed meeting procedures (Refer to and use the table on page 88 of Jones and Sin Generic Skills in Accounting for this part of the agreement)
- 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
Part B:

2) Select the most recent annual report of any listed Australian MANUFACTURING company, and answer the following questions about your report. You must hand this report in with your assignment. Many annual reports of companies are available online. **You must use the full report, not a concise report.** Answer the following questions fully. **All answers must be fully referenced to the relevant section in the annual report.** Remember, if you use the exact words of the report, they must be in quotation marks and fully acknowledged.

1. The name of the Company and its registered office. Research your company and include information about your company. (Fully reference this in your bibliography).

2. The names and qualifications of the directors. Make a comment about the number of directors, their ages and qualifications, diversity etc. Do you think they demonstrate the requisite skills needed for the job? Why? What would you add (if anything)?

3. The name of the Auditor. Give both the partner’s name and the name of the firm. (Don’t forget to reference the page of the auditor’s report).

4. The type of business undertaken by the company. Include information about the location(s), markets, key customers, products, competitors etc. Don’t forget to reference all your sources.

5. For both the company and the group, give the profit or loss after tax for the year. How does this compare with the previous year?

6. For both the company and the group, give the income tax expense (if any).

7. For both the company and the group, the basis of valuation (e.g. historical cost, net market value etc) and amounts of
   a. Opening inventories
   b. Work in Process inventories
   c. Closing Inventories

8. For both the company and the group, the nature, basis of valuation, amount and depreciation of Property, Plant and Equipment

9. The amount and nature of any long-term liabilities of the company.

10. The amount and nature of any contingent liabilities of the company (you will find this in the notes to the accounts).

11. The value of issued capital

12. Using the consolidated figures for your company 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? 
Part C:
Francis (1990, p.5) argues that “accounting is both a moral and discursive practice” because it has the capacity to change the world and because accounting chooses to say something about something to someone. In reviewing your company, what is accounting saying about your company? To whom is it communicating? Is accounting in your annual report just communicating economic facts, or does it have a moral and discursive character?

Note: Part C should be 1500 words and an abstract of an additional 150 words in essay form. Your essay should be fully referenced using the referencing conventions of the Accounting, Auditing and Accountability Journal and demonstrate research including a comprehensive bibliography of at least eight references.

Part D:
Each individual student must hand in:

1) A portfolio 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 chronological order. At a minimum your portfolio must contain:

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

   b. A completed study habits questionnaire (found on page 67 of your Jones and Sin text Generic Skills in Accounting).

   c. Following the format of Jones and Sin Chapter 5 Section 5.3 on Interpersonal dimensions of written communication, provide one example of

      i. A printed out email you have written and sent to a group member in the course of completing the group work. This should pay particular attention to the four elements of a business email.

      ii. A memo sent to each group member, detailing a company your recommend the group select for the group report, indicating why you recommend this company. Follow the guidelines in Chapter 1 section 1.4 of the Jones and Sin text.

      iii. A set of minutes of a meeting that you took during one of the group meetings.

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

   e. Referring to section Chapter 4 section 4.3 p.68 of Jones and Sin, a
NB: Students who fail to submit a satisfactory effort in the portfolio will not be eligible to receive the group mark earned in completing the group report. Satisfactory is defined as meeting the criteria mentioned in points Part D (1)(a-e).

Students who enrol late in the subject, or students who are in any group that disbands with the approval of the subject coordinator, are required to complete this assessment as an individual effort. Groups can only disband with the prior approval of the subject coordinator. All changes to group membership are discouraged, and must be done only with the approval of the subject coordinator.

Task 3: Final Examination

Date: University examination period
Weighting: 50%
Length: (3) hours (15) minutes

Examination details
The final examination will be three hours and fifteen minutes. All topics in the course are examinable in the final examination. Students are required to achieve at least 45% in the final examination, and 50% overall to achieve a pass grade in this subject. Marks may be scaled.
Submission Requirements

Submission

Place of Submission:

All components of the Company Report Assignment must be handed to your tutor during your tutorial class of the due week. Assignments not handed in during this class will be deemed late and attract late penalties of one mark per day counted from the Monday of that week. Tutors at the Wollongong Campus CANNOT accept late assignments. These must be given to the subject coordinator.

Post: No posted assignments will be accepted.

Facsimile: No faxed assignments will be accepted.

Email: No emailed assignments will be accepted.

Assignment cover:

You must complete and attach a School of Accounting and Finance Assessment Cover Sheet to the front of your assignment (available at the following web address: http://www.uow.edu.au/commerce/forms.html

Collection: Assignments will be returned during your tutorial class.

Acknowledgment/Plagiarism

Plagiarism is not acceptable and may result in the imposition of severe penalties. The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism in the Postgraduate University Calendar, located on the web at http://www.uow.edu.au/handbook/courserules/plagiarism.html

Students are advised to read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with the subject coordinator.
Extensions

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

Please Note: Extensions will not be granted after the due date.

Late submission

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

Disclaimer

The School attempts to ensure that the information herein is up to date at the time of production, however we reserve the right to amend without notice in response to changing circumstances.
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<thead>
<tr>
<th>WEEK Begin</th>
<th>TOPIC</th>
<th>Text and readings</th>
<th>TUTORIAL WORK</th>
<th>WORKSHOP</th>
<th>COMPUTER</th>
<th>ASSESSMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 July 19</td>
<td>Partnerships</td>
<td>L1 Introduction to Partnerships L2 Profit and Loss Sharing</td>
<td>Subject Outline Chapter 13</td>
<td>Tutorials begin in week 2.</td>
<td>Workshops begin in week 2. Put Sin book kere</td>
<td>No computer labs this week.</td>
</tr>
<tr>
<td>4 Aug 9</td>
<td>Company Accounting</td>
<td>L7 Companies Overview L8 Share issue</td>
<td>Chapter 14 Jones and Sin chapters 1, 4 and 5</td>
<td>DE13-17, DE13-18, E13-9, E13-10, E13-12, P13-7 Allocation of Groups for Groupwork</td>
<td>Workshop Question Week Four (available on WebCT)</td>
<td>WebCT Partnership Quiz and Horngren E13-11 using EXCEL</td>
</tr>
<tr>
<td>5 Aug 16</td>
<td>L9 Oversubscription and Forfeiture of shares L10 Accounting for Dividends</td>
<td>Chapter 14</td>
<td>DE14-4, DE14-5, DE14-6, E14-1, E14-2, E14-4, E14-6, P14-2, P14-3, Ethical Issue</td>
<td>Workshop Question Week Five (available on WebCT)</td>
<td>Horngren Ch 14 Web Workout p 601 (Answer Questions in WebCT) and Smith P13</td>
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<tr>
<td>6 Aug 23</td>
<td>L11 Retained Profits L12 Intro to Cash Flows</td>
<td>Chapter 15 Chapter 18</td>
<td>Week 6 special tutorial questions (available on WebCT), E14-8, E14-9, E14-10, E14-11</td>
<td>Workshop Question Week Six (available on WebCT)</td>
<td>Horngren Chapter 14 Excel application problem p 587, and Smith P12</td>
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<tr>
<td>7 Aug 30</td>
<td>L13 Revenue Recognition L14 Group Report lecture</td>
<td>Francis Article Chapter 12 Jones and Sin chapters 1, 4 and 5</td>
<td>E15-12, P15-1, P15-2, P15-4, P15-5, P15-6, E18-1, E18-3, E18-6, E18-2</td>
<td>Workshop on Francis Article. Work on Groupwork</td>
<td>Midsession Exam done in enrolled lab class</td>
<td>MID-SESSION</td>
</tr>
<tr>
<td>8 Sept 6</td>
<td>Management Accounting</td>
<td>L15 Intro to Management Accy L16 Manufacturing Statement</td>
<td>Chapter 20</td>
<td>DE12-6, DE12-7, E12-10, E12-11, E12-12, P12-6, Chapter 12 Ethical Issue, Francis article questions (available on WebCT),</td>
<td>Workshop Question Week Eight (available on WebCT)</td>
<td>Smith M10 Corporate Income Statement WebCT Cost Behaviours Quiz.</td>
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<tr>
<td>10</td>
<td>L19 Job Costing</td>
<td>Chapter 21</td>
<td>DE20-17, DE20-18, DE20-23</td>
<td>Question Week</td>
<td>Smith P22 Master Group</td>
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<tr>
<td>Date</td>
<td>Topic</td>
<td>Textbook Assignments</td>
<td>Additional Notes</td>
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<tr>
<td>Sept 27</td>
<td>RECESS</td>
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<td>Budget</td>
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<tr>
<td>11 Oct 14</td>
<td>L21 Public Holiday (students with tutorials this Monday are invited to attend any other tutorial of their choosing during the week, subject to room capacity). L22 CVP Analysis and Contribution Margin</td>
<td>Chapter 22, E21-1, E21-2, E21-3, E21-5, E21-7, E21-8, P2102, P21-3</td>
<td>Horngren P21-5, and Question Week Ten (available on WebCT)</td>
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