DEPARTMENT OF ACCOUNTING & FINANCE

ACCY102 Accounting 1B
Subject Outline, Spring Session 2000
South Coast Campuses

Pre-requisites: ACCY100
Credit points: 6

Subject Description

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

Subject Objectives

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

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

Subject Coordinator

Ms Kathy Rudkin
Building 40, Room 305, Telephone 02 4221 3148
Email: kathy_rudkin@uow.edu.au
(Emails will be answered during consultation hours)
Consultation times:
Tuesday 11.30am - 1.00pm and 18.00pm – 18.30pm
Wednesday 11.30am – 1.00pm and 18.00pm – 18.30pm

Lecturers
Dr Jane Andrew
Building 40 Room 315, Telephone 02 4221 4009
Email: jane_andrew@uow.edu.au
(Emails will be answered during consultation hours)

Consultation times: To Be Advised.

Ms Kathy Rudkin
Details as above

<table>
<thead>
<tr>
<th>Administration</th>
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<tbody>
<tr>
<td>Shoalhaven Campus</td>
</tr>
<tr>
<td>Ms Irene Dekker</td>
</tr>
<tr>
<td>Telephone 02 4464 1988</td>
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| Batemans Bay Access Centre |
| Ms Gayl Vidgen |
| Telephone 02 4472 2125 |

| Bega Access Centre |
| Ms Ann Montague |
| Telephone 02 6494 7305 |

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<tr>
<th>Tutor Teaching Team</th>
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<tr>
<td>Shoalhaven Campus:</td>
</tr>
<tr>
<td>Ms Tracey Dickson, Telephone 02 4221 4262</td>
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<tr>
<td>Mr Arthur Duddy, Telephone 02 4464 1988</td>
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<tr>
<td>Batemans Bay Campus:</td>
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<tr>
<td>Ms Wendy Law, Telephone 02 4472 2125</td>
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<td>Bega Campus:</td>
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<tr>
<td>Ms Chris Dwyer, Telephone 02 6494 7035</td>
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Individual tutors will advise students of their consultation times.

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<th>Student Administration</th>
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<tr>
<td>Telephone 02 4221 3938</td>
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<tr>
<td>Facsimile 02 4221 4322</td>
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<tr>
<td>Email <a href="mailto:studenq@uow.edu.au">studenq@uow.edu.au</a></td>
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<tr>
<td>Student On-Line Services <a href="http://www.uow.edu.au/student/sols">http://www.uow.edu.au/student/sols</a></td>
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<tr>
<td>UniShop</td>
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<td>Telephone 02 4221 8050</td>
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<td>Facsimile 02 4221 8055</td>
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<tr>
<td>Email <a href="mailto:Uni_Bookshop@uow.edu.au">Uni_Bookshop@uow.edu.au</a></td>
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Subject details

Module Notes
There will be two online modules to be worked through per week on the subject web site (see below). Students are required to work through this material in their allocated lab class time each week. Materials will be further discussed in tutorials/workshops the following week.

Class timetables may be viewed at http://www.scen.uow.edu.au/

Learning Objectives of Modules.
Modules are designed to introduce a topic, and highlight current interests and developments in the various areas. Modules are not to be regarded as a complete presentation of the material, but are intended as an introduction to independent study. Modules will examine both technical issues and the interplay of these with related concepts. Successful learning of the material requires active student participation such as note taking, wider reading and class discussion in the area.

Web Site

Accounting 1B will be supported by a subject web site, located at:
http://webct.uow.edu.au

The purpose of this website is to provide supportive materials for student learning including notes, readings, online discussion fora, online concept check quizzes and student grade information. All major subject announcements will be posted on the Home Page of the ACCY102 web site. All students can access the web site through the computer labs at their access centres, and in addition sufficient time will be allocated in computer lab classes for this purpose. Students may also access the site off campus, but students who choose to do so will incur the charges of their internet service provider.

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; team skills and written communication skills via the use of the online bulletin board and email facilities; and time management and organization skills via the use of the calendar. The learning of technical content is also supported through notes, readings and quizzes. Students will also learn and be expected to use appropriate “netiquette”.

Tutorial/Seminar

It is compulsory for students to attend at least 90% of Tutorial/Seminars. Tutorial/Seminars commence in Week 1 of session, Monday 10th July. There will be a two-hour tutorial/seminar each week. Students are required to prepare in advance set tutorial questions and bring them to class for further discussion. Set tutorial questions are given in the schedule at the end of this subject outline. Set questions may be collected from time to time.
Tutorial/seminar times can be viewed at [http://www.scen.uow.edu.au/](http://www.scen.uow.edu.au/)

**Learning Objectives of Tutorial/Seminars**

Tutorial/Seminars 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 module materials with text and other readings. Technical aspects of the course will be reinforced and linked to theoretical and current issues as drawn from newspaper articles, journals and other sources.

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### Workshop Questions

Workshop questions will be done as part of the tutorial/seminar session. Workshop questions are intended to be interactive activities where students will undertake their first attempt of a practical problem, relevant material for which was covered in the previous two modules. Students are encouraged to work in groups for these questions. Set workshop questions are given in the schedule at the end of this subject outline. Students are **not expected to have prepared the question** before class.

**Learning Objectives of Workshop Questions**

Workshops are intended to develop and reinforce technical competence and analytical skills of students. Some questions will be drawn from past examination questions to develop student confidence and understanding of the expectations of the subject.

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### Computer Lab Classes

Students are expected to attend 90% of computer lab classes. A two-hour computer lab class will be held each week commencing Week 2 of session, July 17th. The first hour will be dedicated to doing allocated computer activities, while the second hour will be available for students to work through module materials. Computer lab classes are intended as independent learning sessions, where students will attempt to solve accounting problems using excel spreadsheets, and use materials and utilities on the subject web site. Exercises set for the computer lab classes are designed to apply concepts and technical skills developed in modules, workshop questions and tutorial/seminars in a computerised environment. Set questions for each class are given in the schedule at the end of this subject outline. **Participation marks will be allocated** for computer lab work. Students are **not expected to have prepared questions before class.**

Computer lab class times can be viewed at: [http://www.scen.uow.edu.au](http://www.scen.uow.edu.au)

**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 computerised environment. Classes are intended to demonstrate spreadsheets as a powerful tool used by accountants for data analysis, and online bulletin boards as a means of effective communication.

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### Study Time

This is a six credit point subject and it is expected students spend a **minimum** of 12 hours per week dedicated to Accounting 1B. This 12 hours comprises 4 hours class contact (two hours of lecture/seminars, and two hours of computer lab class), and eight hours minimum of private study.
Textbooks


Recommended Supplementary Texts and Readings


Assessment

Compulsory Subject Requirements

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

- **Tutorial/Seminar:** Participate fully (not just attend) in 90% of tutorial/seminars. This includes completing to a satisfactory standard all set questions. Satisfactory is determined as a reasonable attempt at each question. The set questions are indicated in the schedule at the back of this subject outline, and will be collected from time to time. This is not assessed.

- **Computer Lab Exercises:** Complete to a satisfactory standard all set questions and tasks in the lab class. Satisfactory is determined as a reasonable attempt at each question. The set questions are
indicated in the schedule at the back of this subject outline. Set questions will be graded. This work is assessed as individual tasks.

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

**Group Report and Individual Work Diary and Reflection**: Submit in writing in academically acceptable form including all structure and presentation requirements your group report by the due date. Complete a work diary and reflective summary of the process of doing group work. This should critically reflect on your learning process while doing the group report. This is assessed as a group 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.

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<th>Assessment</th>
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<td>Writing Task - Article Critique</td>
<td>10%</td>
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<td>Group Report</td>
<td>15%</td>
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<td>Lab Participation</td>
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<td>Mid-session Examination</td>
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<td>Final Examination</td>
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Students must achieve at least 40% in the final exam to pass the subject. Marks may be scaled.

**Performance grades**

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<td>D</td>
<td>Distinction</td>
<td>75–84%</td>
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<td>C</td>
<td>Credit</td>
<td>65–74%</td>
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<tr>
<td>P</td>
<td>Pass</td>
<td>50–64%</td>
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<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0–49%</td>
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Supplementary examinations may only be permitted in extenuating circumstances such as verified illness beyond the student’s control or for religious reasons.

All applications for special consideration are to be made on the appropriate form and submitted to the Academic Registrar’s Division, not the department.

Students should note that supplementary examinations are not automatically granted when forms for special consideration are submitted.
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, the Faculty Disability Advisor and/or the Subject Coordinator. For the Faculty of Commerce please see the Sub Dean, Mr Ron Perrin in room 40.311, telephone 02 4221 4118.

Assignment Guidelines

Non-Discriminatory Language Practice and Presentation

Students are expected to read and adhere to the University of Wollongong policy on Non-discriminatory Language Practice and Presentation in the Undergraduate Calendar. It is expected students will use non-sexist and non-racist language.

Acknowledgement Practice / Plagiarism

Students are expected to adhere to the University of Wollongong policy on Acknowledgment Practice/Plagiarism in the Undergraduate Calendar. You are required to adopt this code in all work for this subject.

“Plagiarism means using the idea of someone else without giving them proper credit. That someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Intentional plagiarism is a serious form of cheating. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. In either case, the University may impose penalties which can be very severe” (UOW Calendar 2000).

Extensions

An extension of time to submit assessment material can only be granted in exceptional circumstances. Only the subject coordinator, Ms Kathy Rudkin can consider and grant extensions, if they are requested on a working day BEFORE the due date.

Assignment Tasks

Writing Task – Article Critique

Due Date: WEEK 4 MONDAY 31st JULY 2000.

Delivery: You are required to submit the article critique in person, to YOUR tutor, during your tutorial.seminar class in the week beginning WEEK 4 Monday 31st July 2000. Students must print a receipt document from the subject WebCT site and have their tutor sign and
date it during the class in which they submit the assignment. This document is student proof that the assignment has been submitted on time. Late assignments will attract a penalty of one mark per working day or part thereof, counted from the due date of Monday 31st July 2000.

Post, Facsimile and email submissions will not be accepted.

Structure and Presentation Requirements

- Students must print out the Article Critique cover sheet from the ACCY102 WebCT site and complete it, and attach it to the front of your critique. Omission of a cover sheet will be regarded as not meeting the academic requirements of this assessment task.

- The Article Critique should be 1000 words (plus or minus 100 words). Anything in excess of this amount will not be read.

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

- The referencing conventions of the journal of the journal “Accounting, Auditing and Accountability Journal” should be used. Materials on referencing can be found on the subject WebCT site, and accompanying the articles in the Commerce Resources Room and the Closed Reserve of the Library.

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

- The critiques must answer the questions given. Headings are encouraged.

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

Learning Objectives

The Article Critique is designed to aid students in developing skills in critical thought and written communication. The task requires students to construct and articulate complex ideas in their linking of an article to technical components of the course. The articles for critique have been selected from recent editions of Australian CPA magazine, so that the issues for consideration are relevant and current, and allow students to make a link between their study and present day commercial practice.

Assessment Criteria

The following criteria are used to assess the Article Critique:

Structure and Presentation
  - Compliance with requirements

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

Content
• Relevance of the argument(s) in answering the questions
• Coherent and logical flow of arguments

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

WRITING TASK: ARTICLE CRITIQUE TOPICS
Choose one of the following Articles (A, B or C). Please note that copies of the articles can be found in the closed reserve of the library and in the Commerce Faculty Resources Room.


Required:
Answer the following questions. Support your answers with references from the current press and other material you find relevant.

Who are the key players identified in the article?

Which interest groups are represented by these key players?

Are there any interest groups in this story whose voices/opinions are silent or discounted in the article?

What rules/structures/institutions are binding on the key players? For example company law, professional organizations, pollution controls, court rulings etc.

What is the message or intention of the article?

Who is the author of the article and what is their position? Do you think this background of the author influences the message in the article? If so, in what way?

Group Report

Due Date: WEEK 10 MONDAY 9TH OCTOBER 2000.

Delivery: You are required to submit the group report in person, to YOUR tutor, during your tutorial/seminar class in the week beginning WEEK 10 Monday 9th October 2000. Students must print a receipt document from the subject WebCT site and have their tutor sign and date it during the class in which they submit the group report. This document is student proof that the assignment has been submitted on time. Late group reports will
attract a penalty of one mark per working day or part thereof, counted from the due date of Monday 31st July 2000.

Post, Facsimile and email submissions will not be accepted.

Structure and Presentation Requirements

• Students must print out the Group Report cover sheet from the ACCY102 WebCT site and complete it, and attach it to the front of your group report. Omission of a cover sheet will be regarded as not meeting the academic requirements of this assessment task.

• Your Group Report should answer the set questions. Headings are encouraged.

• Your Group Report must include an executive summary.

• The referencing conventions of the journal of the journal “Accounting, Auditing and Accountability Journal” should be used. Materials on referencing can be found on the subject WebCT site, and accompanying the articles in the Commerce Resources Room and the Closed Reserve of the Library.

• Each group must also include a work diary and reflective summary of the process of doing group work. This should critically reflect on your learning process while doing the group report.

• Group Reports must be word processed using 12 point font, double line spacing, and 3 cm left and right hand margins.

• Students must retain a printed copy of their group report.

• The Group Report is a group activity, and a team effort is required. The Group Report will be done in groups of three students selected from your tutorial group in Week 3, week commencing Monday 24 July 2000. During this tutorial you will:
  • Select your group
  • Determine how group meetings will take place – frequency, method, timing and location.
  • Determine the responsibilities of group members to each other.
  • Determine how the group will assess the real contribution of each member.
  • 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:
Tutorial/seminar class time will be scheduled to work on the Group Report in Week 5 commencing Monday 7 August, and in Week 9 commencing Monday 4 September. Students are encouraged to make the most of this time by being prepared to use this time well. This class time is also an opportunity for any
questions groups may have to be clarified by the tutor. It may also be necessary for you to meet together as a group in your own time.

**Learning Objectives**
The Group Report is designed to allow students to develop further skills in team work 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 topic “Company Accounting” in a listed company’s annual report. The annual reports selected are the most current for their organization at the start of the course.

**Assessment Criteria**
The same marks will be given to all members of the group for the group report. Marks will be given for the work diary and the reflective summary. It is essential that group members fully and equally participate. Where problems arise, groups must consult with the subject coordinator Ms Kathy Rudkin as soon as possible and before the due date. In the event of dispute, work diaries 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 and cover sheet
- Completion of Work Diary
- Completion of Reflective Summary

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

**Content**
- Coherent, logical and complete answering of questions.

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

**Required**
In the second tutorial/seminar in week 3 of spring session you will be asked to form a group of three people from your tutorial/seminar group. You will select ONE of the following annual reports. These are available online, through the subject WebCT site, and a copy has also been placed in you’re Access Centre Library.

Coca Cola Amatil Australia 1999 Annual Report
http://www.ccamatil.com/business/annual00/report/index.html

Sausage Software Annual Report 1999
Biota Holdings Ltd

Part A:
Answer the following questions:

i) The name of the Company
ii) The names of the directors
iii) The name of the Auditor
iv) The type of business undertaken by the company
v) The profit or loss after tax for the year
vi) The income tax expense (if any)

vii) The basis of valuation and amounts of inventories if any
viii) The nature, basis of valuation, amount and depreciation of Property, Plant and Equipment
ix) The amount and nature of any long-term liabilities of the company
x) The value of issued capital

xi) Calculate the current ratio and the quick ratio.

xii) Comment on the liquidity of the company.

Part B:
The financial statements you have been looking at are general purpose financial reports. SAC 2 defines a general purpose financial report as

“a financial report intended to meet the information needs common to users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs”.

i) Do all users of financial information have similar information needs? Explain.
ii) What information needs of general users may not be met by these types of financial statements?
iii) Would you suggest any changes/ additions to general purpose company accounts, and why?

Examinations

Mid-Session Examination

The Mid-session examination will be held in Week 7 commencing Monday 21 August. Students will sit the exam in their enrolled computer lab class. The mid-session exam will be done on the computer, and comprise 35 multiple choice questions. It will cover the topics Companies and Partnerships.

Final Examination

The final examination will be a three hour examination. All topics in the course are examinable in the final examination. Students are required to achieve at least 40% in the final examination, and 50% overall to achieve a pass grade in this subject.
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<tr>
<th>WEEK</th>
<th>Week Commencing</th>
<th>MODULE TOPIC</th>
<th>Gaffikin Readings</th>
<th>TUTORIAL/SEMINAR WORK</th>
<th>WORKSHOP QUESTION</th>
<th>COMPUTER LAB WORK</th>
<th>ASSESSMENT DUE</th>
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<tr>
<td>1</td>
<td>July 10</td>
<td>L1 Introduction</td>
<td>Subject Outline</td>
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<td>July 17</td>
<td><strong>Complex Equity Structures</strong></td>
<td>L3 Partnership Formation</td>
<td>Chapter 13</td>
<td>13-8, 13-9, 13-10. Class Activity</td>
<td>Critique Writing Practice</td>
<td>WebCT tutorial. and ACCY102 WebCT</td>
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<td>L4 Profit and Loss Sharing</td>
<td>L6 Partnership Dissolution</td>
<td>Chapter 14</td>
<td>Allocation of Groups 13-18, 13-26</td>
<td>14-26</td>
<td>-Partnership Quiz -Forum Question</td>
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<td>L5 Admission of a Partner</td>
<td>Chapter 13</td>
<td>14-1, 14-18, 14-34</td>
<td>14-35</td>
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<td>Article Critique Due</td>
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<td>L6 Partnership Dissolution</td>
<td>Special Reading</td>
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<td>Special 1.12</td>
<td>Company Quiz</td>
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<td>July 31</td>
<td>L7 Company formation</td>
<td>Special Reading</td>
<td>Work on Group Reports Special 1.11</td>
<td>Special 1.12</td>
<td>Access Group Report Materials</td>
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<td>L8 Accounting for Share Issue</td>
<td>Special Reading</td>
<td>Special 1.13, 1.14,</td>
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<td>Special 1.12</td>
<td>Company Quiz</td>
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<td>L10 Forfeiture of Shares</td>
<td>Special Reading</td>
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<td>Special 1.15</td>
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<td>L11 Options and Debentures</td>
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<td>Special 1.13, 1.14,</td>
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<td>August 21</td>
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<td>Chapters 17, 20</td>
<td>1.16, 1.17, 1.19, 1.21</td>
<td>17-22</td>
<td>Lab Class Test</td>
<td>Mid-Session Exam in Lab Class</td>
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<td>Manufacturing Accounting</td>
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<td>L14 Manufacturing Concepts</td>
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<td>August 28</td>
<td>L15 Manufacturing Statements</td>
<td>Chapters 20,21</td>
<td>17-2, 17-4, 17-21, 20-2, 20-4</td>
<td>20-31</td>
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<td>L16 Cost Behaviours</td>
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<td>September 4</td>
<td>L17 Cost-Volume-Profit</td>
<td>Chapters 21,23</td>
<td>Group Reports 20-26,</td>
<td>23-24</td>
<td>AAS 12.7</td>
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<td>L18 Differential Analysis</td>
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