

THE UNIVERSITY OF  
NEW SOUTH WALES



Australian School of Business

School of Accounting

**ACCT1501**  
**ACCOUNTING AND FINANCIAL**  
**MANAGEMENT 1A**

**COURSE OUTLINE**  
**SESSION 1, 2008**

<u>1. COURSE STAFF</u>	<u>3</u>
1.1 Staff members and contact details	3
1.2 Communication and Consultation with Staff	3
<u>2. INFORMATION ABOUT THE COURSE</u>	<u>4</u>
2.1 Teaching times and Locations	4
2.2 Units of Credit	4
2.3 Parallel Teaching	4
2.4 Relationship of this course to other course offerings	4
<u>3. COURSE AIMS AND OUTCOMES</u>	<u>5</u>
3.1 Course Aims	5
3.2 Student Learning Outcomes	5
3.3 Approach to learning and teaching	6
3.4. Teaching Strategies	6
<u>4. STUDENT RESPONSIBILITIES AND CONDUCT</u>	<u>7</u>
4.1 Preparation For and Performance in Class	7
4.2 Workload	7
4.3 Attendance	7
4.4 General Conduct and Behaviour	8
4.5 Keeping Informed	8
<u>5. LEARNING ASSESSMENT</u>	<u>8</u>
5.1 Formal Requirements	8
5.2 Self – Assessment (Week 5)	8
5.3 Assessment Overview	9
5.4 Special Consideration and Supplementary examinations	11
<u>6. ACADEMIC HONESTY AND PLAGIARISM</u>	<u>12</u>
<u>7. STUDENT RESOURCES</u>	<u>13</u>
7.1 Course Resources	13
7.2 Course Website	13
7.3 Other Resources, Support and Information	14
<u>8. CONTINUAL COURSE IMPROVEMENT</u>	<u>14</u>
<u>9. COURSE SCHEDULE</u>	<u>15</u>

## 1. COURSE STAFF

### 1.1 Staff members and contact details

Teaching staff	Room	Phone	E-mail
Andrew Jackson ( <i>Lecturer-in-charge</i> )	QUAD 3060	9385 5909	a.b.jackson@unsw.edu.au
Wen He ( <i>Lecturer</i> )	QUAD 3059	9385 5806	wen.he@unsw.edu.au
Amna Khalifa ( <i>Lecturer</i> )	QUAD 3104	9385 6957	a.khalifa@unsw.edu.au
Yang Li ( <i>Associate Lecturer</i> )	QUAD 3083	9385 6352	yang.li@unsw.edu.au
Hanghang Tu ( <i>Associate Lecturer</i> )	QUAD 3095	9385 5823	h.tu@unsw.edu.au
Ming Wu ( <i>Associate Lecturer</i> )	QUAD 3065	9385 5844	m.wu@unsw.edu.au
Tutorial Staff <i>TBA</i>			

### 1.2 Communication and Consultation with Staff

Each member of staff will be available for up to three hours per week to conduct consultations on a drop-in basis. You are encouraged to seek help at a time that is convenient to you from any ACCT1501 staff member during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. The staff consultation timetable is posted on staff office doors and on WebCT Vista at <http://vista.elearning.unsw.edu.au>. Please check the timetable as individual consultation hours may vary week to week.

First preference is given to students attending the staff member's office during specified consultation hours. Second preference, is given to phone calls made during staff members nominated consultation time, followed by email inquiries (of administrative nature only). Any email inquiry that can be answered by reading the course outline or an announcement made on WebCT will not be responded to. Staff will not conduct any consultations by e-mail. *Staff will not respond to student drop-ins outside of their regular consultation hours or previously arranged appointments.*

Please note that common written etiquette must be observed when conducting any written communication with staff members. Please identify yourself clearly using both your student ID and your full name. Communications that use short hand and "SMS" language are not encouraged, and you must communicate using English. It is important that any e-mail communication is made from your *University of New South Wales student account*, not from another provider (i.e. Hotmail, Yahoo, Gmail, etc).

## 2. INFORMATION ABOUT THE COURSE

### 2.1 Teaching times and Locations

LECTURE SERIES	DAY	TIME	THEATRE
A	Monday	14:00 – 16:00	CLB 7
OR			
B	Tuesday	14:00 – 16:00	CLB 7
OR			
C	Thursday	10:00 – 12:00	Matthews A
OR			
D	Wednesday	14:00 – 16:00	CLB 7
OR			
E	Wednesday	18:00 – 20:00	Matthews B

Tutorial times and locations can be found on WebCT Vista.

### 2.2 Units of Credit

ACCT 1501 Accounting and Financial Management 1A provides 6 units of credit.

### 2.3 Parallel Teaching

There is no parallel teaching involved in this course.

### 2.4 Relationship of this course to other course offerings

This course is offered by the School of Accounting and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degrees. This course also constitutes part of the core curriculum of studies required by CPA Australia and the Institute of Chartered Accountants in Australia (ICAA).

Accounting and Financial Management 1A and 1B form an integrated study program designed to give students an understanding of the way in which financial information is generated and used.

Accounting and Financial Management 1A is concerned with the design and analysis of accounting information systems. The assumptions and choices made in the design of an accounting system are explored with particular attention given to reporting the financial position and financial performance of a business.

Accounting and Financial Management 1B introduces cash flow statements and considers issues such as recognition and disclosure of financial statement elements, professional ethics, and accounting policy. In addition to the preparer perspective, AFM1B also considers the perspective of a user of financial information with an introduction to financial statement analysis and managerial decision making.

Taken together, the first year accounting courses seek to develop: technical competence in recording economic events in the accounting system; a critical understanding of key technical terms and concepts so as to interpret accounting information and reports in the financial press; an ability to argue a reasoned position on

key questions of accounting theory and practice; and familiarity with institutional structures that affect the practice of accounting.

### **3. COURSE AIMS AND OUTCOMES**

#### **3.1 Course Aims**

The primary aim of Accounting and Financial Management 1A is to provide students with an introduction to the process and function of financial reporting. Whilst a large proportion of the course is aimed at understanding accounting as a process, taking a preparers' perspective, we will also seek to develop an understanding of the importance of the role of accounting in today's society by discussing relevant media.

#### **3.2 Student Learning Outcomes**

##### Content-based Learning Outcomes

As a result of satisfactorily completing this course, you should be able to:

1. Comprehend the language of accounting and financial reporting;
2. Understand the relationship between components of financial reporting;
3. Develop an extensive understanding of the accounting cycle and the operation of accounting information systems;
4. Identify, define and record events affecting a business' financial position and financial performance; and
5. Become familiar with the financial media and its reporting of the public discussion of accounting issues and reporting of financial results of companies.

##### Desired Skills-based Outcomes

As a result of satisfactorily completing this course, you should have the opportunity to:

6. Learn independently and to assume responsibility for the learning process;
7. Develop critical skills in analysing, communicating and presenting arguments based on accounting information;
8. Complete a manual accounting practice set;
9. Show technical competence in recording economic events in the accounting system;
10. A critical understanding of key technical terms and concepts so as to interpret accounting information and reports in the financial press;
11. An ability to argue a reasoned position on key questions of accounting theory and practice; and
12. Familiarity with institutional structures that affect the practice of accounting.

### 3.3 Approach to learning and teaching

At university, the focus is on your self-directed search for knowledge. The staff will provide lectures, tutorials, and other resources in order to help your learning experience. It is up to you to choose how much work you do in each part of the course: preparing for classes; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Tutorial questions and self study questions are provided to guide your learning process.

***Understand*** rather than ***Memorise***  
***Take responsibility for learning*** rather than ***Blaming others for failure***  
***Explore and test ideas*** rather than ***Limit yourself to facts***  
***Work collaboratively with others*** rather than ***Compete with peers***

***Enjoy the experience and you cannot fail<sup>1</sup>***

The teaching staff has put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed introduction to accounting.

### 3.4. Teaching Strategies

The course consists of lectures and tutorials.

#### Lectures

Each student is required to register for a lecture time via the NSS system, accessed through the myUNSW portal. There are two hours of lectures per week, which are held in two hour blocks on Monday, Tuesday, Wednesday and Thursday. In consideration to other students please; arrive on time, turn off your mobile phones and attend your registered lecture.

The purpose of lectures is to introduce and explain concepts that are critical to the core themes of the course. In order to maximise the benefits of attending lectures, students are expected/ encouraged to read the relevant study materials thoroughly before attending lectures. Students are expected to take notes during the lecture, additional lecture outlines/ slides (i.e., additional to the course resource kit) will not be provided.

Lectures may not be recorded or reproduced without the written consent of the lecturer.

#### Tutorials

Each student is required to register for a tutorial group via the NSS system, accessed through the myUNSW portal. Tutorials (one hour per week) will be held each week from weeks 1 to 12. The tutorials constitute the core learning experience of this course. During tutorials, students will be encouraged to discuss and critique accounting

---

<sup>1</sup> From “**The First Year Experience**”, Ann Game and Andrew Metcalfe, Federation Press, 2003. This book gives great advice on how to start, stay and succeed at uni.

concepts and problems in a team environment, and to discuss and present their findings to the rest of the class.

It is essential that, prior to a tutorial, you read the relevant course materials and prepare written responses to the questions assigned. In AFM1A we set two types of questions, preparation questions and tutorial questions. All students are expected to complete and check preparation questions prior to attending tutorials. The solutions to the preparation questions will be posted on WebCT Vista by the end of the week prior to the tutorial being held. If you have problems with the preparation questions you should raise this in your tutorial. Tutorial questions will be discussed in the tutorial time. You are expected to prepare for the tutorial questions so that you can add to the class discussion. Lack of preparation is one of the most common reasons for failure of the course.

## **Self Study**

Self study is a key element of the learning design of this course. From time to time, self study materials will be posted on WebCT Vista to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility in the learning process, and to make the tutorials more effective. Thus, the onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self study materials.

## **4. STUDENT RESPONSIBILITIES AND CONDUCT**

### **4.1 Preparation For and Performance in Class**

It is a requirement of this course that all students complete the assigned weekly readings and attempt questions prior to attending class. The importance of adequate preparation prior to each tutorial including the completion and checking of all preparation questions cannot be overemphasised, as the effectiveness and usefulness of the tutorial depends to a large extent on students' active participation during the tutorial.

### **4.2 Workload**

It is expected that you will spend at least ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

### **4.3 Attendance**

Your regular and punctual attendance at lectures and tutorials is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment.

#### 4.4 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: [www.my.unsw.edu.au](http://www.my.unsw.edu.au)

#### 4.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials and on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information.

### 5. LEARNING ASSESSMENT

#### 5.1 Formal Requirements

To be eligible for a passing grade in this course, students must:

- (a) Achieve a composite mark of at least 50% **AND**
- (b) Satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the Lecturer-in-charge) **AND**
- (c) Achieve a satisfactory level of performance in the final exam. This usually means a minimum mark of 50%. Any student having an overall mark of 50 or more but less than 50% in the final examination will be given an UF grade (unsatisfactory fail) or be asked to sit a supplementary final exam, depending on the individual's circumstances.

Please note that there will only be **ONE** supplementary exam. It is the student's responsibility to ensure that he or she is available on the date of the supplementary exam (see section 5.4 for supplementary exam date).

A "pass conceded" (PC) grade may only be granted by the Faculty of Business Assessment Committee, and not the Head of School or the Course coordinator of this course.

#### 5.2 Self – Assessment (Week 5)

In order for you to check your progress at an early stage in the course, an on-line quiz will be conducted in Week 5 via a URL that will be emailed to your student email address. The quiz will consist of 30 multiple choice questions and your results will be available on-line. The results of the quiz will not form part of your course assessment.

### 5.3 Assessment Overview

The composite mark for **ACCT1501** will be calculated as follows.

<b>Assessment Item / Due date</b>	<b>Weight</b>	<b>Item Assesses Learning Outcomes</b>
Class Participation (Weeks 2-12)	5%	Content-based outcomes 1-5, Skill-based outcome 7,10 & 11
Mid-session exam (Week 7)	20%	Content-based outcomes 1-4. Skill-based outcome 7
Practice Set (Week 11)	15%	Skills-based outcomes 6, 8 & 9
Final examination	60%	All Content-based outcomes 1-5. Skills-based outcomes 5- 7, 9-12
<b>TOTAL</b>	<b>100%</b>	

#### **Class Participation (5%) (Weeks 1-12)**

Your participation in class discussions over the twelve weeks will be assessed. It is expected that you have attempted your preparation and tutorial questions before your tutorial. Tutors will check your attempt at the start of the class (first 5 minutes).

Students may also be (randomly) asked individually or in groups to present tutorial questions or respond to tutor questions.

Participation is not necessarily about having the right answers. Tutors will also consider your willingness to ask relevant questions to clarify issues or misunderstanding. Good participation also involves listening to your fellow students.

To obtain a class participation mark, you must attend the tutorial to which you are enrolled in. If you do not attend the tutorial class in which you are officially enrolled, you will not receive a mark.

#### **Mid-Session Exam (20%) (Week 7)**

The mid-session exam will be run in Week 7, **Saturday 3<sup>rd</sup> May** (further details including the location and time will be provided closer to this date). The exam will be 65 minutes in duration and will consist of questions covering material in lectures for weeks 1 to 6 of the course.

The supplementary exam for the mid-session paper will be held on the same date as the final supplementary exam (see section 5.4 regarding qualifying for supplementary exams).

#### **Practice Set (15%) (Week 11)**

A practice set is a comprehensive accounting exercise designed to integrate your knowledge of accounting systems and the accounting cycle. The practice set used in this course is the 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 unit. 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. 'Create a new account' at [www.perdisco.com.au/students](http://www.perdisco.com.au/students)
2. Once registered, click 'Add an e-workbook to my account'
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.

Using a practice set for assessment can raise equity and access issues in regards to some students who genuinely cannot afford to purchase access. Therefore, virtual 'library copies' of the online practice set are provided through an Electronic Special Reserve (ESR) service on the Perdisco website for students who cannot afford to purchase their own copy. Like library books, they are limited by available hours and number of simultaneous users.

Perdisco's Electronic Special Reserve ('ESR login') provides a limited number of free accesses to your course's e-workbook. In the same way that students are provided with a library copy of your required text, free e-workbook access is provided on a limited basis for students who cannot afford to purchase a personal copy to complete the assessable components. Perdisco has ensured that there are enough copies for your course based on student enrolment and the length of assessment access.

To use ESR, students need to login to their account and click on the 'ESR login' below the title of their e-workbook. This will grant them access to an ESR login for the e workbook.

ESR is available between the hours of 9:00 am - 10 pm EST. If they require any further information on ESR, they can click on the 'ESR info' link in their account. The ESR copies of the e-workbook are limited by time and number of users.

Students logged in to the ESR have a time limit of 2 hours before they are logged out. When students try to login to ESR and all the ESR copies are being used, they will be able to see the usernames of the students logged in to ESR. Next to the usernames of the students currently logged in to the ESR copies, they will see an 'ESR return time'. This is the time at which that ESR copy of the e-workbook will become free again.

You must complete and submit your answers to the Perdisco online practice set by the end of week 11. **The completion of the Perdisco practice set is due by the end of week 11 (Friday May 30<sup>th</sup>, 3pm).**

Please note given the nature of a computerised assignment – late submissions will not be accepted. Your mark will be based on the work completed by the deadline.

## Final Examination (60%)

Students are required to sit for a final examination paper in this course. Students will be advised of the general format and content of the final examination during the lecture in **Week 12**.

### 5.4 Special Consideration and Supplementary examinations

The School of Accounting follows the UNSW policy and process for Special Consideration (see <https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>). Specifically:

- Applications for special consideration (including supplementary examinations) **must go through UNSW Student Central** (within 3 working days of the assessment to which it refers) – applications will **not** be accepted by staff in the School of Accounting;
- Applying for special consideration does **not** automatically mean that you will be granted additional assessment or that you will be awarded an amended result;
- If you are making an application for special consideration (through UNSW Student Central) please send details of your special consideration application (including a copy of your medical certificate) to the Lecturer in Charge;
- Notification of supplementary exams will be sent via your student university email by the Lecturer in Charge. Please do not contact to the School Office.

### ASB Policy and Process for Special Consideration and Supplementary Exams in Undergraduate Courses

In the ASB, requests for special consideration are determined by a Faculty wide panel which will advise the Lecturer in Charge of appropriate action.

If the Faculty panel (see above) grants a special consideration request, this may entitle the student to sit a supplementary examination. In such cases the following procedures will apply:

- Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. Actual date will be advised by mid-semester.
- Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will not be marked and only the mark achieved in the supplementary examination will count towards the final grade.

Further information concerning supplementary examinations is available on the 'Policies and Guidelines for Current Students' page of the ASB website: [www.business.unsw.edu.au/currentstudents](http://www.business.unsw.edu.au/currentstudents).

**Please note: If a supplementary exam is approved, there is only one opportunity to sit the exam. The preliminary supplementary exam date will be held on a date to be announced.**

## 6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information to help you avoid plagiarism see:

<http://www.lc.unsw.edu.au/plagiarism/index.html>

Plagiarism is the presentation of the thoughts or work of another as one's own.\* Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, web site, Internet, other electronic resource, or another person's assignment without appropriate acknowledgement;
- paraphrasing another person's work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does *not* amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms.

The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at: [www.lc.unsw.edu.au/plagiarism](http://www.lc.unsw.edu.au/plagiarism) The Learning Centre provides substantial educational written materials, workshops, and tutorials to aid students, for example, in:

- correct referencing practices;
- paraphrasing, summarising, essay writing, and time management;
- appropriate use of, and attribution for, a range of materials including text, images, formulae and concepts.

Individual assistance is available on request from The Learning Centre.

Students are also reminded that careful time management is an important part of study and one of the identified causes of plagiarism is poor time management. Students should allow sufficient time for research, drafting, and the proper referencing of sources in preparing all assessment items.

\* Based on that proposed to the University of Newcastle by the St James Ethics Centre. Used with kind permission from the University of Newcastle

† Adapted with kind permission from the University of Melbourne.

## 7. STUDENT RESOURCES

### 7.1 Course Resources

There are three required resources for AFM1A. The required textbook for first-year courses in accounting (AFM1A and 1B) is Trotman, K. & Gibbins, M., 2005 **Financial Accounting: An Integrated Approach**, (including the Management Accounting Supplement), 3<sup>rd</sup> edition, Melbourne: Thomson Nelson ITP. This is a new edition and the previous 2<sup>nd</sup> edition cannot be used in substitution.

Staff have also compiled a course resource kit. The Course Resource Kit contains booklets covering most lecture topics, assigned tutorial questions and additional reading materials: **ACCT1501 Accounting & Financial Management 1A: Course Resource Kit, Session 1, 2007**.

You are also required to complete the online practice set by **Perdisco**.

The following reference books are listed as other sources you might wish to consult. **You do not have to purchase these books**; they are available in the UNSW Library.

Anthony, R.N. & Pearlman, L.K., 2000, **Essentials of Accounting**, Upper Saddle River, NJ: Prentice Hall

Hoggett, J., Edwards, L. & Medlin, J., 2003, **Accounting in Australia**, Milton, Qld: John Wiley & Sons

Jackling, B., Raar, J., Wigg, R., Williams, B. & Wines, G., 2004, **Accounting: A Framework for Decision Making**, Sydney: McGraw Hill

Hussey, R. (ed.), 1999, **A Dictionary of Accounting**, Oxford: Oxford University Press

A student companion volume to the Trotman and Gibbins text, Delaney, D. **Financial Accounting An Integrated Approach: Study Guide** is also available at the UNSW Bookshop. This guide has a variety of exercises, and solutions, designed to draw you through the text and test your knowledge.

If you decide to continue with studies in accounting, you may find it useful purchase the following book, which describes and assists with acquiring the skills required of accounting graduates.

Sin, S. & Jones, A., 2003, **Generic Skills in Accounting**, French's Forest, NSW: Pearson Education Australia.

### 7.2 Course Website

A course website will be maintained within the WebCT Vista environment. You are required to have a Unipass and Unipin to access this website at <http://vista.elearning.unsw.edu.au> . In addition, you must be enrolled in the course to access the website. The website will contain important announcements, copies of the weekly questions and solutions and other material deemed suitable by the Lecturer-in-charge from time to time. We cannot place any material on the website that involves the use of student IDs or that raises issues with respect to privacy. If you need help getting started or using WebCt Vista then go to [http://support.vista.elearning.unsw.edu.au/content/student\\_default.cfm?ss=3](http://support.vista.elearning.unsw.edu.au/content/student_default.cfm?ss=3).

### **7.3 Other Resources, Support and Information**

The University and the Faculty provide a wide range of support services for students, including:

- Learning and study support;
- Counselling support;
- Library training and support services;
- Disability support services;

In addition, it is important that all students are familiar with policies and procedures in relation to such issues as:

- Examination procedures and advice concerning illness or misadventure;
- Special Consideration including Supplementary Examinations;
- Occupational Health and Safety policies and expectations;

For information and links relating to the above services and policies, please see School of Accounting website, <http://accounting.unsw.edu.au>.

### **Peer Assistance Support Scheme**

The Peer Assistance Support Scheme (PASS) gives you an opportunity to clarify and reinforce specific questions and concepts that you encountered in tutorials and lectures. Third year accounting students lead informal one hour sessions to help groups of first year students who are having trouble with the course material. Further details will be provided in the first lecture.

## **8. CONTINUAL COURSE IMPROVEMENT**

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process ([http://www.ltu.unsw.edu.au/ref4-5-1\\_catei\\_process.cfm](http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm)) is one of the ways in which student evaluative feedback is gathered. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

## 9. COURSE SCHEDULE

Week	Week Beginning	Lecture Topics	Preparation Questions*	Tutorial Questions*
1	March 10 <sup>th</sup>	1. Introduction to Accounting	Tutorial classes begin this week	
2	March 17 <sup>th</sup>	2. The Balance Sheet and Transaction Analysis	DQ 1.1, 1.6, 1.7 & 1.8	P1.5; C1A parts 2-7; CRK Q3
<b>Mid Session Break: March 21<sup>st</sup> to March 30<sup>th</sup></b>				
3	March 31 <sup>st</sup>	3. The Income Statement and Transaction Analysis	P2.6, 2.19 & C2A	P2.20 & 2.24
4	April 7 <sup>th</sup>	4. Financial Reporting Principles and the Accounting Cycle	P2.13, 2.19, 2.22, 3.1	CRK Q1, P2.18, 2.23 & 3.19
5	April 14 <sup>th</sup>	5. Adjusting the Accounts	P9.1, 4.5, 4.8, 4.13 parts 1-3	DQ 4.8 & 4.9; P4.9 except part4 & 9.5
6	April 21 <sup>st</sup>	6. Completing the Accounting Cycle	P4.9 part 4, 4.13 parts4-6, 4.20, 5.12, 5.14 & 5.8	P4.21 & 5.15
7	April 28 <sup>th</sup>	7. Accounting for Cash Holdings and Receivables	DQ 1-4, P A5.3, 5.4	P A5.6
<b>Mid-session Exam (20%) Saturday 3<sup>rd</sup> May</b>				
8	May 5 <sup>th</sup>	8. Accounting for Inventory	P6.18, 6.25, 6.26 & 5.31, CRK Q1	P6.16; CRK Q2, 3 & 4
9	May 12 <sup>th</sup>	9. Accounting for Non-Current Assets (1)	P7.9, 7.12 & 7.13	P7.11 & 7.15
10	May 19 <sup>th</sup>	10. Accounting for Non-Current Assets (2)	DQ 8.16, P8.6, 8.8 C8A parts 1-6, 12; CRK Q5	P8.10 parts 1,2&3; CRK Q2
11	May 26 <sup>th</sup>	11. Accounting for Liabilities	DQ 8.6 & 8.9; P8.19; C8A Q7,8,10,11&15, CRK Q5	P8.12 & 8.21
<b>Practice Set Assignment (15%) is due this week (Friday May 30<sup>th</sup> 3pm)</b>				
12	June 2 <sup>nd</sup>	12. The Australian Reporting Environment	DQ10.4; P10.11, 10.12, 10.15, 10.16 & A10.3	P10.4, 10.5, 10.14
<b>Study period: June 7<sup>th</sup> to June 10<sup>th</sup></b>				
<b>Final examination: June 11<sup>th</sup> to June 27<sup>th</sup></b>				
<b>Supplementary examination: TBA</b>				

\*The majority of preparation and tutorial questions are taken from Trotman & Gibbins and appear at the end of each chapter: **DQ** refers to Discussion Questions, **P** refers to Problems and **C** refers to Cases, appendices to Chapters 5 and 10 are referred to as **A5** and **A10**. For example, DQ1.1 is Discussion Question 1 in Chapter 1. Other questions are printed in the Course Resource Kit booklet for the relevant lecture week.