

THE UNIVERSITY OF
NEW SOUTH WALES



Australian School of Business

School of Accounting

ACCT1501
ACCOUNTING AND FINANCIAL
MANAGEMENT 1A

COURSE OUTLINE
SUMMER TERM, 2009/10

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1. STAFF CONTACT DETAILS

1.1 Staff members and contact details

Teaching staff	Room	Phone	E-mail
Andrew Jackson	QUAD 3060	9385 5909	a.b.jackson@unsw.edu.au

1.2 Communication and Consultation with Staff

Each member of staff will be available to conduct consultations. You are encouraged to seek help at a time that is convenient to you from any ACCT1501 staff member. For consultation an appointment must be made at a mutually convenient time for both student and staff. Appointments must be made via your University of New South Wales email account.

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. It is not possible for *staff to respond to student drop-ins outside of previously arranged appointments.*

Please note that common written etiquette must be observed when conducting any written communication with both staff and students on both WebCT and UNSW's email system. When sending an email to a staff member please ensure you identify yourself clearly using both your student ID and your full name. Communications that use short hand and "SMS" language are not acceptable, 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	09:00 – 12:00	Law 203
AND			
B	Wednesday	09:00 – 12:00	Law 203

2.2 Units of Credit

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

2.3 Summary of Course

ACCT1501 is a first year undergraduate course. It is the first course in a sequence of courses dealing with the profession and practice of accounting. It illustrates the analysis and design of a financial accounting system which processes financial data and produces financial reports geared to the information needs of interested parties. It starts with the introduction of the financial statements, and then details the working of the full accounting cycle. Additionally more specific topics such as cash holdings and receivables, inventory, non-current assets and liabilities are discussed. It introduces

students to the design of accounting systems based on double-entry book-keeping and incorporating other internal controls; also, to the problems of accounting for cash, debtors, inventories and property plant and equipment. It also provides a critical introduction to the ideas underlying accounting practice and to issues associated with the uses and limitations of traditional financial reports.

2.4 Course Aims and Relationship of this course to other courses

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.

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.

2.5 Student learning Outcomes

Content-based Learning Outcomes

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

- i. Comprehend the language of accounting and financial reporting;
- ii. Demonstrate an understanding of the relationship between components of financial reporting;

- iii. Develop an extensive understanding of the accounting cycle and the operation of accounting information systems and its ethical implications and clearly articulate this in class participation;
- iv. Identify, define and record events affecting a business' financial statements; and
- v. 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:

- vi. Learn independently and to assume responsibility for the learning process;
- vii. Develop critical skills in analysing, communicating and presenting arguments based on accounting information;
- viii. Complete independently an accounting practice set online;
- ix. Show technical competence in recording economic events in the accounting system;
- x. A critical understanding of key technical terms and concepts so as to interpret accounting information and reports in the financial media;
- xi. An ability to argue a reasoned position on key questions of accounting theory and practice; and
- xii. Familiarity with institutional structures that affect the practice of accounting.

2.6 Alignment of Course Learning Objectives with Graduate Attributes

Course Learning Objectives	ASB Graduate Attributes
All	1. Critical thinking and problem solving
ii, iii, iv, v, vii, xi.	2. Communication oral and written
	3. Teamwork and leadership
iii, v	4. Social, ethical and global perspectives
iii, x	5. In-depth engagement with relevant disciplinary knowledge
vi, viii, ix, xi	6. Professional skills

*A full description of the Graduate Attributes identified by the Australian School of Business is available on the Course website under the Graduate Attributes tab.

3. LEARNING AND TEACHING OUTCOMES

3.1 Approach to learning and teaching in the Course

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. Furthermore we offer this key advice.

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 fail¹

The teaching staff have 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.

3.2. Learning Activities and Teaching Strategies

The course consists of lectures and tutorials. Both will be held in each class meeting.

Lectures

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. Copies of the lecture slides will be available before the lecture for you to download and bring to class. Students are expected to take notes during the lecture, no additional lecture outlines/ slides (i.e., additional to the content on WebCT) will not be provided after the lecture. It is expected that lecturers will provide in class worked examples and engage the class in discussion. You will be expected to participate in class activities. Lectures may not be recorded or reproduced without the written consent of the lecturer.

Tutorials

Tutorials will be held each class. The tutorials constitute the core learning experience of this course. During tutorials, students will be encouraged to discuss and critique accounting 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 the preparation questions **and check their solutions 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. The solutions to the tutorial questions will be posted on WebCT Vista after they have been discussed in class.

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

¹ 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.

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. ASSESSMENT

4.1 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 8.4 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.

4.2 Assessment Details

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

Assessment Task	Weighting	Learning Outcomes assessed	ASB Graduate Attributes assessed	Due Date
Class Quizzes	30%	Content-based outcomes i - v, Skill-based outcome vii, x & xi.	1, 2, 4, 5 & 6.	Weeks 2, 3, 5 & 6
Practice Set	10%	Skills-based outcomes vi, viii & ix.	1 & 6.	Week 6
Final examination	60%	All Content-based outcomes i - v. Skills-based outcomes vi, vii, ix-xii	1, 2, 4, 5 & 6	Exam Period Oct 30 th - Nov14 th
TOTAL	100%			

Class Quizzes (30%) (Weeks 2, 3, 5 & 6)

Four quizzes will be held during class time. Information about each quiz will be provided in the class before the quiz is held. The quizzes will be held on the following dates (with weighting):

Quiz 1	December 9 th	(5%)
Quiz 2	December 16 th	(10%)
Quiz 3	January 11 th	(5%)
Quiz 4	January 18 th	(10%)

Practice Set (10%) (Week 6)

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.

This task is expected to take approximately **20 working hours to complete**. Start working on this exercise as early as possible to be able to complete it by the due date.

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
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 – 10:00 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 in week 6. **The completion of the Perdisco practice set is due by the end of week 6 (Wednesday January 20th, 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 final lecture in **Week 6**.

5. 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 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.

6. COURSE RESOURCES

6.1 Student 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., 2009 **Financial Accounting: An Integrated Approach**, 4th edition, Melbourne: Thomson Nelson ITP. This is a new edition and the previous 3rd edition cannot be used in substitution.

Material will be posted on which will cover most lecture topics, assigned tutorial questions and additional reading materials.

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

We also highly recommend the following Study Guide to assist your learning (but you do not have to purchase this book)

Study Guide to Financial Accounting: An Integrated Approach 4th Edition by Ken Trotman, Elizabeth Carson and Deborah Delaney, 2009

Reference Books

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

Carlton, S., Mladenovic, R., Loftus, J., Palm, C., Kimmel, P., Kieso, D. E., & Weygandt, J.J., 2009, **Accounting, building business skills**, Milton, Qld: John Wiley & Sons (3rd edition)

Hoggett, J., Edwards, L. & Medlin, J., 2006, **Accounting in Australia**, Milton, Qld: John Wiley & Sons (6th edition)

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

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.

6.2 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 which 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.

7. 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://learningandteaching.unsw.edu.au/content/LT/evaluation/catei_process.cfm?ss=2) 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.

8. STUDENT RESPONSIBILITIES AND CONDUCT

8.1 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.

8.2 Workload

It is expected that you will spend at least twenty hours per week (ten hours per class) 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.

8.3 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.

8.4 Special Consideration and Supplementary examinations

UNSW policy and process for Special Consideration:
<https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>.

- 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 the School Office.

8.5 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

8.6 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see <https://my.unsw.edu.au/student/atoz/OccupationalHealth.html>.

8.7 Keeping Informed

You should take note of all announcements made in lectures, tutorials and on the course web site. You should check 'Announcements' on the WebCT course website. 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, so check your student email account regularly.

9. ADDITIONAL STUDENT RESOURCES AND SUPPORT

The University and the ASB 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>.

Learning and Study Support:

- **ASB Education Development Unit**

The Education Development Unit (EDU) provides learning support and assistance to all students in the ASB, to enable them to enhance the quality of their learning. The EDU services are free, and tailored to meet the academic needs of students in the Australian School of Business.

The role of the EDU is to provide

- A range of support initiatives for students from the Australian School of Business in relation to their transition to university;
- Learning skills development, resources and activities for Business students
- Academic writing and skills workshops throughout the session;
- Printed and online study skills resources, such as referencing guides, report writing and exam preparation;
- A drop-in EDU Office containing books and resources that can be borrowed;
- A limited consultation service for students with individual or small group learning needs.

The EDU website www.business.unsw.edu.au/edu contains information, online resources and useful links as well as providing information and dates for workshops. More information about the EDU services including resources, workshop details and registration, and consultation request forms are available from the EDU Office.

EDU Contact Details

Location Room GO7 Ground Floor,
West Wing, Australian School of Business Building
Telephone: 02 9385 5584
Email: Edu@unsw.edu.au
Website www.business.unsw.edu.au/edu

- **Capturing the Student Voice:** An ASB website enabling students to comment on any aspect of their learning experience in the ASB. To find out more, go to <http://tinyurl.com/ASBStudentVoice>.

- **UNSW Learning Centre** (<http://www.lc.unsw.edu.au>)

In addition to the EDU services, the UNSW Learning Centre provides academic skills support services for all UNSW students. The Learning Centre is located on Level 2 of the Library and can be contacted by phone: 9385 3890 or through their website.

Technical support:

For any technical support issues (difficulty logging in to websites, problems downloading documents, etc) you can contact the UNSW IT Service Desk at: (02) 9385 1333 Email: servicedesk@unsw.edu.au

Counselling support - <http://www.counselling.unsw.edu.au>

Students experiencing problems of a personal or academic nature are encouraged to contact the Counselling Service at UNSW. This consultation service is free and confidential and run by professional counsellors. The Counselling Service also conducts workshops on topics such as 'Coping With Stress' and 'Procrastination'. The

Counselling Service is located on Level 2, Quadrangle East Wing, and can be contacted on 9385 5418.

Library training and support services - <http://info.library.unsw.edu.au>

Disability Support Services – Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the Course Coordinator or the Equity Officer (<http://www.studentequity.unsw.edu.au/content/default.cfm?ss=0>). Early notification is essential to enable any necessary adjustments to be made.

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

- **Examination procedures** and advice concerning illness or misadventure <https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html>
- **Occupational Health and Safety** policies and student responsibilities; <https://my.unsw.edu.au/student/atoz/OccupationalHealth.html>

10. COURSE SCHEDULE

Week	Week Beginning	Lecture Topics	Preparation Questions*	Tutorial Questions*
1	Nov 30 th	1. Introduction to Accounting	No Tutorial session this week	
	Dec 4 th	2. The Balance Sheet and Transaction Analysis	DQ 1.1, DQ1.6, DQ1.7, DQ1.8 & P1.16	P1.6, P1.7, P1.25, C1A (1-7) & C2C
2	Dec 7 th	3. The Income Statement and Transaction Analysis	P2.13, P2.18 & C2A	P2.7, P2.26 & P2.27
	Dec 9 th	4. Financial Reporting Principles and the Accounting Cycle QUIZ 1 (5%)	P2.21, P2.16, P2.23 & P3.1	AQ1 'For your Interest'(p186 – 187), P2.17, P2.25 & P3.30
3	Dec 14 th	5. Adjusting the Accounts	P6.1, P4.4, P4.7 & P4.13 parts 1-3	DQ 4.8 & DQ4.9, P4.14 except part 4 & Case4B
	Dec 16 th	6. Completing the Accounting Cycle QUIZ 2 (10%)	P4.13 parts 4 – 6, P4.18, P5.4, P5.8 & P5.12	DQ5.1, DQ5.5, DQ5.8, P4.17 & P5.14
Mid Session Break: December 18th to January 3rd				
4	Jan 4 th	7. Accounting for Cash Holdings and Receivables	P4.14, PA5.4 & PA5.5	DQ A5 1 – 5 & PA5.7
	Jan 6 th	8. Accounting for Inventory	P5.24, P7.5, P7.11 & AQ2	DQ7.8, DQ7.9, DQ7.11, PA5.3, P7.14 & AQ3
5	Jan 11 th	9. Accounting for Non-Current Assets (1) QUIZ 3 (5%)	P8.6, P8.9 & P8.12	DQ8.1, DQ8.2, DQ8.8, P8.7 & P8.8
	Jan 13 th	10. Accounting for Non-Current Assets (2)	DQ 9.1, DQ9.2, DQ9.16, P9.4, P9.6 & C9A parts 1 - 6	P9.12, P9.13 & P9.14
6	Jan 18 th	11. Accounting for Liabilities QUIZ 4 (10%)	DQ9.7, DQ9.8, DQ9.9, P9.22 & C9A parts 7 - 12	P9.11, P9.25 & C9E
	Practice Set Assignment (10%) is due this week (Wednesday January 20th 3pm)			
	Jan 20 th	12. The Australian Reporting Environment	DQ10.4, DQ10.8, P10.4, P10.9, P10.10, P10.29 & C10A	P10.13, P10.25, P10.30 & C10B,
Final Examination (60%): TBA				
Supplementary Examination: TBA				

*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**, **AQ** refers to additional questions will be available through lecture notes posted on WebCT.