

THE UNIVERSITY OF
NEW SOUTH WALES



Australian School of Business

School of Accounting

ACCT1511

ACCOUNTING AND FINANCIAL MANAGEMENT 1B

(AFM1B)

Course Outline

Session 2, 2008

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1. COURSE STAFF

The following full-time staff members are assigned to the course:

<i>Staff</i>	<i>Email</i>	<i>Room</i>	<i>Phone</i>
Lecturing Staff			
Dr. Helen Kang (LIC) (Weeks 1, 10 – 12)	helen.kang@unsw.edu.au	QUAD 3071	9385 5824
Mr. Peter Lam (Weeks 2 – 5)	p.lam@unsw.edu.au	QUAD 3069	9385 6081
Ms. Nicole Ang (Weeks 6 – 9)	n.ang@unsw.edu.au	QUAD 3097	9385 5832
Other Teaching Staff			
Dr. Kar Ming Chong	km.chong@unsw.edu.au	QUAD 3096	9385 5916
Mr. Leon Wong	leon.wong@unsw.edu.au	QUAD 3063	9385 5810
Dr. Ming Wu	m.wu@unsw.edu.au	QUAD 3065	9385 5844

Other staff members are to be assigned in Week 1.

1.1. Communication with Staff

AFM1B staff members are available for consultation at specified times (during teaching-weeks only). The consultation timetable will be displayed on each staff member's door and on the course WebCT Vista. Questions should be directed to your tutor in the first instance, either in class or during the tutor's consultation time. You can also approach other staff members during their consultation times.

First preference will be given to those attending the staff member's office during nominated consultation times, with second preference given to any phone calls during consultation times, followed by e-mail enquiries.

Please note that common writing etiquette must be observed when writing to staff members. You must use your "official" email address when corresponding with AFM1B staff – that is, [z\(student number\)@student.unsw.edu.au](mailto:z(student number)@student.unsw.edu.au), and you should identify yourself by your full name and student number, and use the proper salutations and sign-offs. Short-hand and "SMS" language may **not** be used in emails. **Please be aware that non-compliant emails will be ignored by AFM1B staff.**

2. INFORMATION ABOUT THE COURSE

2.1. Teaching Times and Locations

Lecture Times and locations:

Day Lecture Streams

	Day	Time	Location
Lecture Stream A	Tuesday	11:00 – 13:00	CLB 7
Lecture Stream B	Tuesday	16:00 – 18:00	CLB 7
Lecture Stream C	Wednesday	10:00 – 12:00	Science Theatre
Lecture Stream D	Thursday	10:00 – 12:00	Rex Vowels Theatre

Night Lecture Stream

	Day	Time	Location
Lecture Stream E	Wednesday	18:00 – 20:00	CLB 8

Tutorial times and locations are available on myUNSW.

2.2. Units of Credit

ACCT 1511 Accounting and Financial Management 1B has a total of 6 units of credit.

2.3. Relationship of This Course to Other Course Offerings

This course is offered by the School of Accounting and is a compulsory course for students enrolled in the Bachelor of Commerce or Bachelor of Economics degrees. To enrol in this course, the following pre-requisite must have been satisfied – ACCT1501: Accounting and Financial Management 1A. This course is also a part of the core curriculum studies required by CPA Australia and the Institute of Chartered Accountants in Australia.

Accounting and Financial Management 1A and **1B** are part of the integrated first-year accounting programme designed to give students an understanding of the ways in which financial information is generated within the corporation, and the uses of this information.

- **AFM1A** is concerned with the analysis and design of a financial accounting system which reflects the activities of an entity in the economic and legal environment, and attempts to meet the information needs of parties in the present institutional and regulatory environment. The assumptions and choices made in the design of such an accounting information system are explored.
- **AFM1B** builds on this introductory knowledge by showing ways in which accounting information systems can accommodate more complex events and provide additional reports. It also considers the analysis of financial statements by users, the use of accounting information by the management within the entity, and how decision-making processes can be influenced by social, ethical, and other external environmental factors.

3. COURSE AIMS AND LEARNING OUTCOMES

3.1. Course Aims

The five main aims of this course are:

1. To extend and complete the technical knowledge of accrual concepts in accounting, by examining shareholders' equity accounts in the Balance Sheet.
2. To introduce the concept of cash flows and to prepare the Statement of Cash Flows and its Notes, and to understand the decision-usefulness of cash flow information in the corporation.
3. To integrate and apply the technical knowledge of financial reports in a wider context by learning how to analyse financial statements for decision-making and to recognise accounting policy choices of the corporation.
4. To develop a basic understanding of the types of accounting information used by managers for decision-making within the corporation.
5. To explore issues and controversies associated with current corporate accounting practices, and in the field of accounting research – for example, what is the role of professional ethics in the financial reporting process? How does the concept of good corporate governance assist corporations in fulfilling their social responsibilities?

3.2. Student Learning Outcomes

By the end of this course, you should be able to:

- LO1 Define, identify, and classify economic transactions into components of the financial statement, such as revenues, expenses, assets, liabilities and equity, and be able to explain their inter-relationships.
- LO2 Demonstrate technical competency with journal entries and T-accounts, in order to construct financial statements and adjust component items.
- LO3 Prepare a Cash Flow Statement using both the direct and indirect methods, as well as recognise its relationship to the Balance Sheet and Income Statement, and distinguish between three different types of cash flows: operating, investing and financing.
- LO4 Analyse the financial statements in order to determine a corporation's performance as part of the investment decision-making process, by calculating and interpreting financial ratios and accounting policies.
- LO5 Prepare management reports including the Cost of Goods Manufactured Statement and Master Budgets of manufacturing organisations, and understand how these reports are used by managers in their decision-making.
- LO6 Recognise what constitutes good corporate governance practice, as well as society's ethical expectations of corporations and business professionals.

3.3. Approach to Learning and Teaching

At university, the focus is on your self-directed search for knowledge. Lectures, tutorials, textbooks, exams, and other resources are all provided to help you learn and develop relevant new skills. You are therefore required to attend all lectures and tutorials, and read all prescribed readings in order to fully grasp and appreciate the concepts of AFM1B.

It is up to you to choose how much work you do in each part of the course: preparing for classes, attempting tutorial questions, 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.

3.4. Teaching Strategies

There are 12 teaching weeks in Session 2, 2008. You are expected to attend one 2-hour lecture stream and one 1-hour tutorial each week. **Please note that both lectures and tutorials start in Week 1.**

Lectures:

You are required to register for a lecture stream via <http://my.unsw.edu.au>. Due to space limitations, you must attend the lecture stream you have enrolled in. The purpose of each lecture is to introduce and explain concepts that are critical to the core themes of the course. Summary lecture slides will be available on the course WebCT Vista to be downloaded before each week's lecture. You are expected to **bring these slides to lectures and make appropriate notes** in order to maximise the effectiveness of lectures.

Tutorials:

You are also expected to attend one 1-hour tutorial each week. You must enrol in a tutorial via <http://my.unsw.edu.au>.

- Due to space limitations, please attend the tutorial in which you are enrolled. If you are unable to attend your class due to illness or other extenuating circumstances, please attend another class to ensure that you do not miss the materials covered, and inform your tutor of your attendance in the following week.
- Please note, however, that you **must** attend your tutorial for class quizzes and homework preparation components of your assessment (see pages 7 – 8).

The Tutorial Programme relating to each topic is included in the weekly notes available on the course WebCT Vista. The programme has two components:

Preparation Questions:

These preparation questions are to assist you in your self-learning and practice. Answers to these questions will be supplied on the course WebCT Vista in advance. You are advised to attempt these questions and review the answers **before** answering *Homework Questions*.

Homework Questions:

These questions focus on key issues relating to the topic, and build on the knowledge gained through the *Preparation Questions*. They will form a major part of the discussions in tutorials, and thus you must bring answers to these questions to your tutorial.

At the end of each week, answers to all numerically-based *Homework Questions* will be posted on the course WebCT Vista. Discussion questions in the tutorial programme seek to encourage critical thinking and develop analytical skills, and these questions will be considered in detail during tutorials. Given that the answers to these questions are often

subjective in nature, solutions to these discussion questions will not be provided on the course WebCT Vista.

4. CONTINUAL COURSE EVALUATION AND 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 is one of the ways in which student evaluative feedback is gathered. Significant changes to courses and programmes within the School are communicated to subsequent cohorts of students. You can find previous sessions' CATEI summary reports on the University's Learning and Teaching website on: <http://www.unsw.edu.au/learning/pve/catei.html>.

5. LEARNING ASSESSMENT

5.1. Formal Requirements

All assessment tasks are compulsory. This ensures that you have every opportunity to illustrate your knowledge of the course material. Failure to complete an assessment task may result in students being refused permission to sit the Final Examination, and being given an “**Unsatisfactory Fail**” (UF) grade for this course.

In order to pass this course, you must satisfy **ALL** of the following criteria:

1. Achieve an overall composite mark of at least 50%; **and**
2. Satisfactorily complete all assessment tasks (including self-assessment quiz); **and**,
3. 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 a below satisfactory level of performance in the Final Exam will be given an UF grade.

A “**Pass Conceded**” (PC) grade may only be granted by the Australian School of Business Assessment Committee, and not by the Head of School or the Lecturer-in-Charge of this course. Please do not contact the School or the Lecturer-In-Charge regarding this matter.

5.2. Assessment Details

The final composite mark for AFM1B will be calculated as follows:

Assessment Item	Weight	Learning Outcomes Being Assessed
Self-Assessment Quiz – Week 4	--	LO1, LO2, LO3
Mid-Session Exam – Week 5	25%	LO1, LO2, LO3
Class Quiz – Week 11	10%	LO4, LO5
Homework Preparation (best 2 out of the 3 reviews throughout the session)	5%	All
Final Exam	60%	All
Total	100%	

SELF ASSESSMENT QUIZ – WEEK 4

A self-assessment quiz will be carried out during Week 4 tutorial classes. The main aim of this self-assessment is to provide you with on-going feedback regarding your understanding and learning progress within the course.

Please note that, for administrative purposes, you **must attend your enrolled tutorial classes** for the self-assessment quiz.

As mentioned in Section 5.1, you must complete the self-assessment quiz in order to pass this course. Failure to do so may result in you being refused permission to sit the final examination. This is an excellent opportunity for you to prepare for the mid-session examination, and you are therefore strongly encouraged to take this assessment seriously and put your best effort forward.

MID-SESSION EXAM – WEEK 5 (25%)

The mid-session examination will be held on **Saturday 30th August** between 10:00 am – 3:00 pm (due to space limitations, there will be two sittings of the exam).

The exam may include topics covered in lectures and readings **up to and including Week 5**. The exam will comprise quantitative and qualitative questions. More information will be distributed during the session.

Note that marks may be deducted for answers demonstrating a lack of understanding of core concepts.

If you are unable to attend the exam for medical reasons or other extenuating circumstances, you are required to lodge a special consideration application through the UNSW Central Administration. If accepted, you **must** sit a **supplementary mid-session examination** organised centrally by the Australian School of Business (see page 9 for more information).

CLASS QUIZ – WEEK 11 (10%)

Class quiz will be carried out during Week 10 tutorial classes and will cover selected materials from **Weeks 6 to 9 lectures**. The quiz will examine technical skills gained in this course, as well as your ability to apply these skills to different business contexts, and will comprise multiple choice questions.

For administrative purposes, you must attend your enrolled tutorial classes for the quiz. If you know **in advance** that you can't sit for the quiz in your tutorial due to extenuating circumstances, you must contact the Lecturer-In-Charge **by Friday 26th September** for an alternative arrangement.

Please note that there will be **no special consideration**, given that the assessment is worth less than 20% of the final composite mark, unless under extenuating circumstances. In these extenuating cases, you **may** be offered an alternative **Oral Exam** at the end of the session, if and only if your performance in other assessments merits such action.

HOMEWORK PREPARATION (5%)

In order to encourage you to prepare for tutorial classes each week, your tutor will choose **3 random weeks** to review your **written** answers to the assigned tutorial **homework** questions (**not** tutorial preparation questions) **at the beginning of the tutorial class** (within the first 15 minutes **only**).

Your final homework preparation mark will comprise the **best 2** out of 3 reviews. Each review is worth the maximum of 2 marks. While the answers need not be 100% correct to receive full marks, you are expected to make a significant attempt at all of the homework questions to receive 2 marks. For example, copying the question onto your notebook constitutes neither a significant nor reasonable attempt.

Marking guideline:	
Mark	
2	Significant (written) attempt at answering all of the homework questions
1	Reasonable (written) attempt at answering all of the homework questions
0	Insignificant or no attempt, or absent from class

Please note that:

- Your homework will only be reviewed in your enrolled tutorial. That is, you cannot attend another tutorial and have your work reviewed.
- Since this assessment allows for some latitude (being your best 2 reviews), it is expected that this will cover possible misadventure, sickness or whatever reason a student may have for missing a review. **In this regard, special consideration will NOT be provided under any circumstances.**

FINAL EXAMINATION (60%)

The final examination will be held during the formal end-of-session examination period. The final examination will cover **ALL TOPICS** in this course. Further details of this exam will be provided in the Week 12 lecture.

The aim of the final examination is to enable you to demonstrate to the examiner that you have obtained all of the Learning Objectives for this course. That is, you will be examined in order to see whether you have achieved an adequate level of technical competency in Accounting, as well as the ability to apply it analytically and critically in a business environment.

Note that marks may be deducted for answers demonstrating a lack of understanding of core concepts.

5.3. Special Consideration and Supplementary Examinations

UNSW Policy and Process for Special Consideration

(See <https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>)

- Applications for special consideration (including supplementary examinations) must go through UNSW Central administration (within 3 working days of the assessment to which it refers) – applications will **not** be accepted by teaching staff;
- 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 Central Administration) please **provide a copy of your application** to your Lecturer-in-Charge;
- Please note that a register of applications for Special Consideration is maintained. History of previous applications for Special Consideration is taken into account when considering each case.

ASB Policy and Process for Special Consideration and Supplementary Exams

(See <https://www.business.unsw.edu.au/currentstudents>).

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 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.

ACCT1511 Policy for Special Consideration

In ACCT1511, special consideration applications will be applicable for the **Mid-session examination and the Final examination only**. If the Faculty panel (see above) grants a special consideration request, you will be offered a supplementary mid-session exam or a final exam. There is only **one** opportunity to sit the supplementary exam and no other assessments will be offered.

It is the responsibility of students who apply for special consideration to provide **a copy** of the application to **Dr Helen Kang (LIC)**, as well as be available to sit the supplementary exam scheduled by the Faculty. Having “holiday plans” and/or “being away overseas” is **not** an acceptable reason for unavailability on the day of the supplementary exam.

Students who are granted a supplementary exam for AFM1B will be advised through their **official student email address**. Please do not contact the School of Accounting Office.

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

The Learning Centre also 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 RESPONSIBILITIES AND CONDUCT

7.1. 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. Please note that work-commitments will **not** be accepted as a reason for special consideration.

7.2. 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 the final assessment (that is, the final examination), and given a grade of **Unsatisfactory Fail (UF)**.

7.3. 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.

During lectures and tutorials, please be considerate to other students and the staff:

- Classes are scheduled to start on the hour – you must be in the lecture theatre and tutorial classes on time.
- Mobile phones must be turned off before entering the lecture theatre and tutorials.
- Lectures and tutorials are not to be used as a social gathering. Once you are in the classroom, it is expected that you will listen to the teaching staff and make appropriate notes.

7.4. Keeping Informed

You should take note of all announcements made in lectures, tutorials, or on the course WebCT Vista. From time to time, the University and/or the Lecturer-In-Charge will send important announcements to your university e-mail address without providing you with a paper copy; that is, to [z\(student number\)@student.unsw.edu.au](mailto:z(student number)@student.unsw.edu.au). Please note that you will be deemed to have received this information – it is your responsibility to maintain your official student email account.

8. STUDENT RESOURCES

8.1. Course Resources

Textbook: Trotman, K. and Gibbins, M. (2005) Financial Accounting: An Integrated Approach (*including* Management Accounting Supplement), 3rd edition, Nelson Thomson Learning.

You should have a copy of this textbook since it was used in AFM1A previously. Relevant Chapters from the Management Accounting Supplement are also available on course WebCT Vista.

8.2. Course Website

This course uses WebCT Vista that can be accessed via <http://vista.elearning.unsw.edu.au>. There is also an on-line learning support for students and you can access it from the following website: <http://support.vista.elearning.unsw.edu.au>.

Please note that the course website is an integral part of the course and, as such, you are responsible for updating themselves on any information that appears on the course website. Further, marks for all assessments will be available for viewing under “**My Grades**”.

During the session, you must:

- Maintain your official student email address and ensure that it does not have an “Over Quota” problem;
- Check your assessment marks and inform your tutor of any discrepancies or problems; and,
- Update and download lecture notes, tutorial solutions, and other additional materials.

Information to be provided on the course website may include:

- Course Outline;
- Lecture notes;
- Solutions to quantitative tutorial questions;
- Assessment results;
- Contact and consultation details of staff; and,
- Course-related announcements and other administrative matters.

8.3. Other Resources

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

- Learning and study support;
- Counselling support;
- Library training and support; and,
- Disability support.

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

- Examination procedures and advice concerning illness or misadventure;
- Special consideration and supplementary examinations; and,
- Occupational Health and Safety (OHS) policies and expectations.

For more information and links relating to the above services and policies, please refer to the School of Accounting website: www.accounting.unsw.edu.au.

Peer Assistance Support Scheme (PASS)

- PASS operating in AFM1A and AFM1B involves high-achieving third year students helping new accounting students to succeed with their studies and adjust to life at university. PASS classes will start in Week 3 – times and locations will be advised on course WebCT Vista.
- This is a **voluntary** scheme, and academic staff responsible for assessment will not be made aware of whether or not you wish to participate.
- You may attend any PASS class you wish at any time. Attendance will not be recorded.
- PASS will give you an opportunity to ask and discuss specific questions and concepts that you encountered in tutorials and lectures with a group of fellow students and the PASS leader. You will also have an opportunity to discuss more general areas of concern for first year students. Past experience suggests that the scheme has had a positive effect on students' grades. It can also lead to improved progress in other subjects by enhancing your skills.
- It is important to note that PASS classes are **not** additional tutorials. Rather, they represent an opportunity to discuss issues of concern in an environment different from that of lectures and tutorials. **Please note that there will not be any extra note handouts.**

9. COURSE SCHEDULE

Week	Topic	Lecturer	Assessment
ACCRUAL CONCEPTS IN ACCOUNTING (TG Chapters 9 – 12)			
<i>1</i> 28 th July	Measurements in Accounting (1) – Assets, Liabilities, Revenues and Expenses	Helen Kang	
<i>2</i> 4 th Aug	Measurements in Accounting (2) – Shareholders' Equity	Peter Lam	
CASH FLOW STATEMENTS (TG Chapter 13)			
<i>3</i> 11 th Aug	Preparation of the Cash Flow Statement (1) – Direct Method	Peter Lam	
<i>4</i> 18 th Aug	Preparation of the Cash Flow Statement (2) – Indirect Method	Peter Lam	Quiz (SA)
<i>5</i> 25 th Aug	Decision Usefulness of Cash Flow Information	Peter Lam	MS
MID SESSION EXAMINATION ON SATURDAY 30th AUGUST			
USING FINANCIAL INFORMATION IN DECISION MAKING (TG Chapters 15 – 16)			
<i>6</i> 1 st Sept	Financial Statement Analysis	Nicole Ang	
<i>7</i> 8 th Sept	Accounting Policy Choice	Nicole Ang	
MANAGEMENT ACCOUNTING (TG Management Accounting Supplement Chapters 16 – 18)			
<i>8</i> 15 th Sept	Cost Concepts – Manufacturing Costs	Nicole Ang	
<i>9</i> 22 nd Sept	Cost-Volume-Profit Analysis	Nicole Ang	
<i>BREAK (29th September – 5th October)</i>			
<i>10</i> 6 th Oct	Costing Systems – Job Order and Product Costing	Helen Kang	
<i>11</i> 13 th Oct	Budgeting for Planning and Control	Helen Kang	Quiz
EXTERNAL ENVIRONMENT (Additional Readings)			
<i>12</i> 20 th Oct	Corporate Governance and Professional Ethics in Accounting	Helen Kang	