BFA 507
The Accounting Framework

Semester 1, 2014

THIS UNIT IS BEING OFFERED IN
HOBART

Debbie Wills

CRICOS Provider Code: 00586B
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Consultation Time  Wednesdays  10am-12pm
Unit Description

BFA507, The Accounting Framework is an introductory accounting unit concerned with the fundamentals of financial accounting. The unit includes an introduction to the basic principles of accrual accounting and the five elements of financial reports (i.e. assets, liabilities, owners’ equity, revenue and expenses). The unit focusses on the key financial statements from the preparer’s perspective – the balance sheet, income statement and statement of cash flows. Topics covered in the unit include measuring and reporting financial position, the accounting cycle, inventory, internal control and cash, non-current assets, cash flow statements, financial statement analysis and accounting policy choice.

Prior Knowledge &/or Skills OR Pre-Requisite Unit(s)

There are no additional pre-requisites for this unit.

Enrolment in the Unit

Unless there are exceptional circumstances, students should not enrol in this unit after the end of week two of semester, as the Tasmanian School of Business and Economics (TSBE) cannot guarantee that:

- any extra assistance will be provided by the teaching team in respect of work covered in the period prior to enrolment; and
- penalties will not be applied for late submission of any piece or pieces of assessment that were due during this period.
## Intended Learning Outcomes and Generic Graduate Attributes

<table>
<thead>
<tr>
<th>Intended Learning Outcomes</th>
<th>Assessment Methods</th>
<th>Graduate Attribute Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>In this unit you will learn:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>In assessing this unit I will be looking at your ability to:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apply rules of double entry accounting</td>
<td>Test 2</td>
<td>The assessments and teaching activities in this unit have been designed to develop the following graduate attributes in students:</td>
</tr>
<tr>
<td>Use the accounting cycle</td>
<td>Assignment Exam</td>
<td>Knowledge (1) - Basic, broad subject knowledge.</td>
</tr>
<tr>
<td>Identify, explain and critically appraise the principles and concepts of double entry</td>
<td>Test 1 Test 2</td>
<td>An understanding of the concept and process of lifelong learning.</td>
</tr>
<tr>
<td>accounting</td>
<td>Exam</td>
<td>Communication (1) - The ability to clearly and accurately communicate written information.</td>
</tr>
<tr>
<td>Use MYOB</td>
<td>Assignment</td>
<td>Problem solving (1) - Logical thinking skills to find practical solutions to simple problems.</td>
</tr>
<tr>
<td><strong>Prepare company financial reports</strong></td>
<td></td>
<td>The ability to locate and use needed information.</td>
</tr>
<tr>
<td><strong>Gain an understanding of internal control</strong></td>
<td>Test 2</td>
<td>Development of self-management and teamwork skills.</td>
</tr>
<tr>
<td>Prepare a bank reconciliation statement</td>
<td>Test 2</td>
<td></td>
</tr>
<tr>
<td>Identify and explain general principles of internal control</td>
<td>Test 2 Exam</td>
<td></td>
</tr>
<tr>
<td><strong>Perform ratio analysis</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Calculate ratios</td>
<td>Assignment</td>
<td></td>
</tr>
<tr>
<td>Interpret ratios</td>
<td>Assignment Exam</td>
<td></td>
</tr>
</tbody>
</table>
Learning Expectations and Teaching Strategies/Approach

The University is committed to a high standard of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers. The University’s Code of Conduct for Teaching and Learning states:

*Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.*

How should you plan your learning? Encouraging you to study and learn independently is an important goal of university education. It is a feature of what we call a *reflective approach* to learning in which you reflect on (think about) what you are learning and how you plan to do it (your learning strategy). This is why it is important that you do your tasks *before* you attend classes. Otherwise, you will get very little from attending, and won’t be able to contribute much to developing knowledge in your particular group.

Depending on your language and mathematical skills, I expect you to succeed in this unit (pass it) if you:

- keep up-to-date with the reading;
- complete the independent study tasks; attend classes; ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
- give yourself plenty of time to complete your assignment;
- prepare for, and take an active part in the tutorial and workshop sessions;
- take responsibility for your own learning; and, if necessary, use the support services that are offered.

If you fall behind with your work you will find that you have too much to make up before the examination and will be under-prepared. Thus to be successful in this unit you may need to spend at least *seven hours a week* studying, although it may take you longer if English is not your first language and you are still building up your skills. It is a tough schedule and you must manage your time carefully, especially if you are working full time, doing some part-time work or getting extra help with English.

Each week involves:
- A large group lecture and workshop: 2 hours
- A small group tutorial: 1 hour
- Private study: 7+ hours

*Independent study tasks*

The time allocated for each learning activity shows that you will spend most of your time learning independently doing private study tasks. This means studying on your own outside of the contact sessions.

The independent study tasks that you must do for each week’s topic involve:

- reading from the text book where indicated
- preparing answers to various problems from the text book
- revising your lecture and workshop case studies
- completing vocabulary sheets
The package of course materials contains an introduction to each weekly topic, a set of learning objectives, and some details about the independent study tasks you must complete. These are the most important of all your learning activities.

Private study need not be a solitary or lonely experience! Your private study will be more effective if you work with a friend or an informal study group. However, the contact sessions are still important and are planned to make your private study more efficient and effective.

**Self-Directed Learning Week**

To help you develop your private study and research skills and get the most out of studying this unit, a *Self-Directed Learning Week* without lectures or tutorials has been set aside in Week 8 of Semester. The objectives of this Week are as follows:

- to give you a topic that would otherwise be covered in lectures and tutorials and ask you to research and study it yourself, making use of the texts and other resources.
- to enable you to revise the topics that have already been covered in previous lectures and tutorials.
- to enable you to prepare for forthcoming assessment tasks (i.e. the assignment and the examination).

**Occupational Health and Safety (OH&S)**

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s policy at: [http://www.utas.edu.au/work-health-safety/](http://www.utas.edu.au/work-health-safety/)

**Learning Resources**

**Prescribed Text**

I strongly recommend that you buy your own copy of the *fifth* edition of the prescribed textbook:


In addition to the prescribed text you may purchase a package of materials that includes lecture overhead slides and case studies, tutorial activities and workshop case studies. This package can be purchased from the University’s printery, Uniprint. Alternatively, this information may be printed from the unit’s MyLO site.
Recommended Texts


If you want to find out how other authors explain the topics in your text you can refer to any of the following:


Horngren, C, Harrison, W, Bamber, Best, P, Fraser, D & Willet, R. 2006. Accounting, 5th Edn, Pearson Education Australia, NSW.

My Learning Online (MyLO)

This unit is [web supported/web dependent/fully online], and access to the online MyLO unit is required. Log into MyLO at: http://www.utas.edu.au/learning-teaching-online and then select BFA507 The Accounting Framework from the list of units. For help using MyLO go to http://www.utas.edu.au/learning-teaching-online/new-mylo/home.

Technical requirements for MyLO

For help and information about setting up your own computer and web browser for MyLO, see: http://uconnect.utas.edu.au/

You can access the University network and MyLO via a laptop computer or other mobile device. See: http://uconnect.utas.edu.au/uana.htm

MyLO can be accessed in the Library computers and in computer labs. See: http://www.utas.edu.au/it/computing-distributed-systems/computer-labs-facilities-and-locations

For further technical information and help, contact the UTAS Service Desk on 6226 1818 or at http://www.utas.edu.au/service-desk/

MyLO Expectations

1. Students are expected to maintain the highest standards of conduct across all modes of communication, either with staff or with other students. Penalties may be imposed if the Unit Coordinator believes that, in any instance or mode of communication, your language or content is inappropriate or offensive. MyLO is a public forum. Due levels of respect, professionalism and high ethical standards are expected of students at all times.

2. Submission of assessment tasks via MyLO presumes that students have read, understood and abide by the requirements relating to academic conduct, and in particular, those requirements relating to plagiarism. All work submitted electronically is presumed to be “signed-off” by the student submitting as their own work. Any breach of this requirement will lead to student misconduct processes.

3. MyLO is an Internet service for teaching and learning provided by the University. It is expected that at least once a day students will check MyLO.
Student Feedback via eVALUate

At the conclusion of each unit students will be asked to provide online responses to a number of matters relating to the learning and teaching within that unit. All students are asked to respond honestly to these questions, as all information received is used to enhance the delivery of future offerings.

Changes to this Unit Based on Previous Student Feedback

As a result of previous feedback on this unit the assessment tasks have been modified to further assist students to achieve the stated learning objectives for the unit.

Details of Teaching Arrangements

Lectures

These are a very traditional way of coping with large classes. Lectures are used to work through special Lecture Case Studies that introduce, illustrate and sum up the various topics that are covered in the unit. There is a one our lecture scheduled each week followed immediately by a one hour workshop. All students should attend these sessions.

The package of materials has copies of the lecture slides and case studies and you must bring them to each lecture. Don’t expect to learn everything by attending lectures. It is what you do before and after the lectures that will really consolidate your understanding and skills.

Tutorials

You are required to attend one tutorial each week commencing in week 2. These small group classes provide you with the opportunity to discuss and ask questions about the tutorial tasks, what you have read in the textbook and any other problems you are having. For this reason it is potentially the most important of your contact sessions. Your tutor will be expecting lots of questions and interaction!

You will find the tutorial activities in the package of unit materials. The Unit Schedule details the tutorial activity for each week of the semester. You must bring the relevant handout or the text to each session. You will be provided with the answers to all the tutorial problems and exercises during each session.

Workshops

These large group sessions follow immediately after the lectures and allow you to practise practical problems related to topics just introduced or done the previous week. In workshops, case studies from the package of materials will be used; you must bring the relevant case study or problem to each workshop. Answers to each of the case studies or problems will be provided at the end of each workshop. You can find the schedule of workshop tasks in the Unit schedule.
Communication, Consultation and Appointments

Email Correspondence:
Students are also expected to check their UTAS email site on a regular basis (at least three times a week). Students submitting requests or queries to staff via email should provide very clearly their: *Family name: Preferred name; Student ID; Unit code (i.e. BFA507)* and allow teaching staff at least two (2) business days to reply.

Staff are not required to respond to emails in which students do not directly identify themselves, which are threatening or offensive, and that come from external (non-UTAS) email accounts. Students are advised not to have their UTAS email forwarded to an external email service (such as Gmail or Hotmail). In the past there have been significant issues where this has occurred, resulting in UTAS being blacklisted by these email providers for a period of up to one month.

MyLO News:
Any additional information required throughout the semester will be provided through the ‘News’ option on MyLO so please check the News for the unit on a regular basis.

Consultation and Appointment:
I will be available for student consultation during semester on Wednesdays between 10am and 12pm in Room 416 Business building. Alternatively consultation will be available by appointment.

Assessment

Assessment Schedule

In order to pass this unit you must achieve an overall mark of at least 50 per cent of the total available marks. Details of each assessment item are outlined below.

<table>
<thead>
<tr>
<th>Task</th>
<th>Assessment</th>
<th>Date</th>
<th>Percent weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task 1</td>
<td>Test 1: topics from weeks 1 - 3</td>
<td>Week 5 lecture</td>
<td>10%</td>
</tr>
<tr>
<td>Task 2</td>
<td>Test 2: topics from weeks 4 - 6</td>
<td>Week 8 lecture</td>
<td>15%</td>
</tr>
<tr>
<td>Task 3</td>
<td>Assignment: MYOB practice set and Written Report</td>
<td>Due 2pm Monday 19 May</td>
<td>15%</td>
</tr>
<tr>
<td>Exam</td>
<td>End of semester examination – 3 hours + 15 min reading time</td>
<td></td>
<td>60%</td>
</tr>
</tbody>
</table>
**Reading Assignment**
As well as the tasks listed in the schedule, there is a “reading” assignment. You must research a small number of selected topics on your own, from the text, without help from your lecturer. The topics are chosen because they don’t involve technical accounting procedures. There will be questions related to the reading assignment on the exam to assess whether you understand the issues covered by this task. Details of the reading assignment will be provided in the first lecture.

**Assessment task 1 – 10%**

**Task Description**

*Test 1:*

This will be held during your normal lecture time in Week 5 of the semester. It will cover topics from Weeks 1 to 3 and will require you to record a variety of transactions on a worksheet and answer a number of other short written and numerical questions. More details about the test will be given in the lecture in the week before the test.

If you miss this test for an acceptable reason the weighting will be added to that of the final examination.

**Task length**

50 minutes plus 5 minutes reading time

**Links to unit’s learning outcomes**

Refer to table, page 4.

**Assessment criteria**

Refer to table, page 4.

**Date Due**

Week 5 Lecture (Week beginning 24 March)

**Assessment Task 2 – 15%**

**Task Description**

*Test 2:*

This will be held during your normal lecture time in Week 8 of the semester. The test will cover topics from Weeks 4 to 6 and will require you to prepare journal entries including adjusting and closing entries, complete financial statements as required and prepare a bank reconciliation statement. More details about the test will be given in the lecture in the week before the test.

As for the first test, if you miss this one for an acceptable reason the weighting will be added to that of the final examination.

**Task length**

50 minutes plus 5 minutes reading time

**Links to unit’s learning outcomes**

Refer to table, page 4.

**Assessment criteria**

Refer to table, page 4.

**Date Due**

Week 8 Lecture (Week beginning 14 April)
Assessment Task 3 – 15%

Task Description  
**Assignment - MYOB accounting practice set and report:**

The assignment contains details about a set of transactions. You are required to use the accounting software package MYOB to process the transactions and generate a series of financial reports. The assignment involves understanding the topics covered in the first six weeks, so you should not begin it any earlier.

You are required to complete the assignment in groups of 2 or 3. You must register your group on MyLO by Thursday 17 April.

Links to unit’s learning outcomes  
Refer to table, page 4.

Assessment criteria  
Refer to table, page 4.

Date due  
2pm, Monday 19 May

Final Exam – 60%

Description/conditions  
Closed book examination – 3 hours and 15 minutes duration

The exam will allow you to demonstrate breadth and depth of understanding across all the unit material. **All topics covered in the unit are examinable** but you will be given guidance about its structure and content in the last lecture of the semester.

Your final examination for this unit will be held during the scheduled examination period as indicated by Student Administration in correspondence to you.

Examinations will normally be scheduled Monday to Saturday inclusive. Examinations may be held during the day or evening and students should consult the university information which will be made available towards the end of the semester.

You are advised to make any necessary arrangements with employers now for time off during the examination period to sit this examination. Your participation at the scheduled time is not negotiable unless there are exceptional circumstances. **Note** that you will be expected to sit the examination at your recorded study centre. To find out more go to the Exams Office website: [http://www.utas.edu.au/exams/home](http://www.utas.edu.au/exams/home).

How Your Final Result Is Determined

Your final result (grade) is worked out simply by adding your weighted marks for all the different assessment components of the unit. To get a pass grade or better, the sum of the weighted marks must be 50% or more of the marks available. The School expects high standards of all its students, and insists that you devote sufficient time and effort to your studies throughout the semester to achieve grades of pass or higher **on merit**.
Submission of Assessment Items

Lodging Assessment Items

Assignments must be submitted electronically through the relevant assignment drop box in MyLO. All assessment items must be handed in by 2.00pm on the due date. Where appropriate, unit coordinators may also request students submit a paper version of their assignments.

All assignments must have a TSBE Assignment Cover Sheet, which is available as a blank template from the TSBE website: [http://www.utas.edu.au/business-and-economics/student-resources]. All assignments must include your name, student ID number, tutorial day/time, and your tutor’s name. If this information is missing the assignment will not be accepted and, therefore, will not be marked.

Please remember that you are responsible for lodging your assessment items on or before the due date. We suggest you keep a copy. Even in ‘perfect’ systems, items sometimes go astray.

Late Assessment and Extension Policy

In this Policy
1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays; 
   (b) ‘late’ means after the due date and time; and 
   (c) ‘assessment items’ includes all internal non-examination based forms of assessment
2. This Policy applies to all students enrolled in Faculty of Business Units at whatever Campus or geographical location.
3. Students are expected to submit assessment items on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.
4. Students who have a medical condition or special circumstances may apply for an extension. Requests for extensions should, where possible, be made in writing to the Unit Coordinator on or before the due date. Students will need to provide independent supporting documentation to substantiate their claims.
5. Late submission of assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date.
6. Assessment items submitted more than five (5) days late will not be accepted.
7. Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

Academic Referencing and Style Guide

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is: the Harvard style. For information on presentation of assignments, including referencing styles: http://utas.libguides.com/referencing
Review of Assessment and Results

Review of Internal Assessment

It is expected that students will adhere to the following policy for a review of any piece of continuous/internal assessment. The term continuous/internal assessment includes any assessment task undertaken across the teaching phase of any unit (such as an assignment, a tutorial presentation, and online discussion, and the like), as well as any capstone assignment or take-home exam.

Within five (5) days of release of the assessment result a student may request a meeting with the assessor for the purpose of an informal review of the result (in accordance with Academic Assessment Rule No. 2 Clause 22 – www.utas.edu.au/university-council/university-governance/rules). During the meeting, the student should be prepared to discuss specifically the marks for the section(s) of the marking criteria they are disputing and why they consider their mark(s) is/are incorrect. The assessor will provide a response to the request for review within five (5) days of the meeting.

If the student is dissatisfied with the response they may request a formal review of assessment if the request is lodged within five (5) days of the informal review being completed. A Review of Internal Assessment Form must be submitted with the formal review (http://www.studentcentre.utas.edu.au/examinations_and_results/forms_files/review_of_assessment.pdf).

Review of Final Exam/Result

In units with an invigilated exam students may request a review of their final exam result. You may request to see your exam script after results have been released by completing the Access to Exam Script Form, which is available from the TSBE Office, or at the following link – http://www.utas.edu.au/business-and-economics/student-resources. Your unit coordinator will then contact you by email within five (5) working days of receipt of this form to go through your exam script.

Should you require a review of your final result a formal request must be made only after completing the review of exam script process list above. To comply with UTAS policy, this request must be made within ten (10) days from the release of the final results (in accordance with Academic Assessment Rule No. 2 Clause 22 – www.utas.edu.au/university-council/university-governance/rules). You will need to complete an Application for Review of Assessment Form, which can be accessed from www.studentcentre.utas.edu/examinations_an_results/forms_files/review_of_assessment.pdf. Note that if you have passed the unit you will be required to pay $50 for this review.

*The TSBE reserves the right to refuse a student request to review final examination scripts should this process not be followed.*
Further Support and Assistance

If you are experiencing difficulties with your studies or assessment items, have personal or life-planning issues, disability or illness which may affect your study then you are advised to raise these with your lecturer or tutor in the first instance.

If you do not feel comfortable contacting one of these people, or you have had discussions with them and are not satisfied, then you are encouraged to contact the Director of Postgraduate Programs:

Name: Rob Hecker  
Room: 307  
Phone: 03 6226 1774  
Email: rob.hecker@utas.edu.au

There is also a range of University-wide support services available to students, including Student Centre Administration, Careers and Employment, Disability Services, International and Migrant Support, and Student Learning and Academic Support. Please refer to the Current Students website (available from www.utas.edu.au/students) for further information.

If you wish to pursue any matters further then a Student Advocate may be able to assist. Information about the advocates can be accessed from www.utas.edu.au/governance-legal/students-complaints.

The University also has formal policies, and you can find out details about these policies from the following link – www.utas.edu.au/governance-legal/student-complaints/how-to-resolve-a-student-complaint/self-help-checklist.

Academic Misconduct and Plagiarism

*Academic misconduct* includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination, and any other conduct by which a student:

(a) seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or  
(b) improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline. This can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see http://www.utas.edu.au/universitycouncil/legislation/.

*Plagiarism* is a form of cheating. It is taking and using someone else’s thoughts, writings or inventions and representing them as your own, for example:

- using an author’s words without putting them in quotation marks and citing the source;  
- using an author’s ideas without proper acknowledgment and citation; or  
- copying another student’s work.  
- using ones’ own work from previously submitted assessment items if repeating a unit.
If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at http://www.academicintegrity.utas.edu.au/ The intentional copying of someone else’s work as one’s own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course, or the University.

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author’s permission is required before a work within the database can be viewed.

For further information on this statement and general referencing guidelines, see http://www.utas.edu.au/plagiarism/ or follow the link under ‘Policy, Procedures and Feedback’ on the Current Students homepage.
<table>
<thead>
<tr>
<th>Week</th>
<th>Date beginning</th>
<th>Topic</th>
<th>Tutorial activities</th>
<th>Workshop case study</th>
<th>Further information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>24 February</td>
<td>Measuring and reporting financial position (wealth)</td>
<td></td>
<td>Dr Fang; ABC and XYZ Companies</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>3 March</td>
<td>Measuring and reporting financial performance (profit)</td>
<td>Various problems</td>
<td>Tony’s Trailers</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>10 March</td>
<td>Measuring and reporting financial performance (continued)</td>
<td>Various problems</td>
<td>K. Moon</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Lecture will be rescheduled to a time to be advised at the first lecture due to the public holiday</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>17 March</td>
<td>The accounting cycle</td>
<td>Carmen’s Coats</td>
<td>Lecture - Completing the accounting cycle</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>24 March</td>
<td>Test during lecture time</td>
<td>Meg Bruce Hairdressing</td>
<td>First test – during lecture time</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>31 March</td>
<td>Internal control and cash</td>
<td>R James Electronics</td>
<td>Jules Ltd</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>7 April</td>
<td>Inventory</td>
<td>Hiking Adventures</td>
<td>Scottsdale Electronics</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>14 April</td>
<td>Test during lecture time Completing the balance sheet (Independent study tasks - No Lecture / tutorials)</td>
<td></td>
<td>Second test – during lecture time</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mid Semester Break: Friday 18 April to Friday 25 April inclusive</td>
<td></td>
<td>Mid Semester Break</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>28 April</td>
<td>Non-current assets</td>
<td>Thorpee’s Jeans</td>
<td>Bristoe Stores</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>5 May</td>
<td>Cash flow statements</td>
<td>Ivan’s Issue Ltd</td>
<td>Tame Ltd</td>
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<td>12 May</td>
<td>Financial statement analysis</td>
<td>Springs Ltd</td>
<td>Sly and Rob Ltd</td>
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<td>12</td>
<td>19 May</td>
<td>Accounting policy choice</td>
<td>Magic Lawn and others</td>
<td>Willard Ltd</td>
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<td>Assignment due: 2pm Mon 19 May</td>
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<tr>
<td>13</td>
<td>26 May</td>
<td>Unit review</td>
<td>Nounce Ltd</td>
<td>Hooligan</td>
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**Study Period:** 2 – 6 June  
**Exam Period:** 7 – 24 June