Tasmanian School of Business & Economics (TSBE) (School)

College of Business and Economics (College)

BFA507
THE ACCOUNTING FRAMEWORK

12.50 Credit points

Semester 1, 2019

Unit Outline

Trevor Wilmshurst
## CONTACT DETAILS

**Unit coordinator**

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit coordinator</td>
<td>A/Prof Trevor Wilmshurst</td>
</tr>
<tr>
<td>Campus</td>
<td>Newnham</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:Trevor.Wilmshurst@utas.edu.au">Trevor.Wilmshurst@utas.edu.au</a></td>
</tr>
<tr>
<td>Phone</td>
<td>(03) 6324 3570</td>
</tr>
<tr>
<td>Room location and number</td>
<td>TBA</td>
</tr>
<tr>
<td>Consultation hours</td>
<td>TBA</td>
</tr>
</tbody>
</table>

**Other teaching staff**

To be advised
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WHAT IS THE UNIT ABOUT?

Unit description

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 focuses on the key financial statements from the preparers 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, and accounting policy choice.

Intended Learning Outcomes

On completion of this unit, you will be able to:

1. Apply accounting concepts to accounting systems, prepare financial statements and critique the results.

2. Apply group learnings to produce accounting information and demonstrate an understanding of the importance and breadth of report information including sustainability reporting.
Graduate Quality Statement

Successful completion of this unit supports your development of course learning outcomes, which describe what a graduate of a course knows, understands and is able to do. Course learning outcomes are available from the Course Coordinator. Course learning outcomes are developed with reference to national discipline standards, Australian Qualifications Framework (AQF), any professional accreditation requirements and the University of Tasmania’s Graduate Statement.

The University of Tasmania experience unlocks the potential of individuals. Our graduates are equipped and inspired to shape and respond to the opportunities and challenges of the future as accomplished communicators, highly regarded professionals and culturally competent citizens in local, national, and global society. University of Tasmania graduates acquire subject and multidisciplinary knowledge and skills, and develop critical and creative literacies and numeracies and skills of inquiry. They demonstrate the ability to apply this knowledge in changing circumstances. Our graduates recognise and critically evaluate issues of social responsibility, ethical conduct and sustainability, are entrepreneurial and creative, and are mindful of their own wellbeing and that of the community. Through respect for diversity and by working in collaborative ways, our graduates reflect the values of the University of Tasmania.

Alterations to the unit as a result of 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.

Prior knowledge &/or skills

There are no pre-requisite units for BFA507 and the unit is designed for students with no prior knowledge of accounting.
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Task 1: Test 1</td>
<td>Week 4</td>
<td>10%</td>
<td>LO1</td>
</tr>
<tr>
<td>Assessment Task 2: Test 2</td>
<td>Week 8</td>
<td>15%</td>
<td>LO1</td>
</tr>
<tr>
<td>Assessment Task 3: Group Assignment</td>
<td>Week 12</td>
<td>15%</td>
<td>LO1, LO2</td>
</tr>
<tr>
<td>Assessment Task 4: Final Exam</td>
<td>Exam Period</td>
<td>60%</td>
<td>LO1, LO2</td>
</tr>
</tbody>
</table>

Assessment details

Assessment Task 1: Test

This will be an online test available on MyLO in Week 4 of the semester. The test will be available on Wednesday 20 March between 6pm and 7pm.

It will cover topics from Weeks 1 to 3 and will require you to complete a number of multiple choice questions, explain a variety of transactions relating to a worksheet and answer a number of other short written and numerical questions.

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Measure Intended Learning Outcome:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criterion 1</td>
<td>Define and analyse elements of financial statements LO1</td>
</tr>
<tr>
<td>Criterion 2</td>
<td>Explain and apply concepts of accounting systems for internal control LO1</td>
</tr>
<tr>
<td>Criterion 3</td>
<td>Prepare financial statements or components thereof LO1</td>
</tr>
<tr>
<td>Criterion 4</td>
<td>Critique the application of accounting concepts to financial reporting. LO1</td>
</tr>
<tr>
<td>Criterion 5</td>
<td>Explain social responsibility and sustainability in an accounting context LO1</td>
</tr>
</tbody>
</table>

Task length 50 minutes

Due by date Wednesday 20 March between 6pm and 7pm.
Assessment task 2: Test

<table>
<thead>
<tr>
<th>Task description</th>
<th>Criterion</th>
<th>Measures Intended Learning Outcome:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• This will be held during the lecture time in Week 8 of the semester. • The test will cover topics from Weeks 4 to 7 and will require you to prepare journal entries, including adjusting and closing entries and complete financial reconciliations and statements as required. More details about the test will be given in the workshop in the week before the test.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Define and analyse elements of financial statements</th>
<th>LO1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criterion 2</td>
<td>Explain and apply concepts of accounting systems for internal control</td>
<td>LO1</td>
</tr>
<tr>
<td>Criterion 3</td>
<td>Prepare financial statements or components thereof</td>
<td>LO1</td>
</tr>
<tr>
<td>Criterion 4</td>
<td>Critique the application of accounting concepts to financial reporting.</td>
<td>LO1</td>
</tr>
<tr>
<td>Criterion 5</td>
<td>Explain social responsibility and sustainability in an accounting context</td>
<td>LO1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Task length</th>
<th>60 minutes</th>
</tr>
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<tbody>
<tr>
<td>Due by date</td>
<td>Week 8 lecture.</td>
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</tbody>
</table>

Assessment Task 3: Group Assignment

<table>
<thead>
<tr>
<th>Task Description</th>
<th>The full assignment will be available from MyLO and will contain a case study for a business with a set of transactions that you will be required to enter into journals and ledgers. The assignment will also contain a small written component. The assignment involves understanding the topics covered in the first six weeks, so you will probably not be ready to begin it any earlier. All students are required to complete the assignment in groups of 2 or 3. You must register your group on MyLO by midnight Thursday 18th April.</th>
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<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Criterion</td>
<td>Measures Intended Learning Outcome:</td>
</tr>
<tr>
<td>Criterion 1</td>
<td>Prepare financial statements or components thereof</td>
</tr>
<tr>
<td>Criterion 2</td>
<td>Apply team skills to work within a group to make decisions</td>
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<tr>
<td>Date</td>
<td>Midnight, Friday 24 May</td>
</tr>
</tbody>
</table>
Assessment Task 4: Examination

- 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 workshop 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 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.

Distance students will be required to sit the final exam during the examination period either at the nearest UTAS campus or, in the case of interstate or overseas students, at an approved centre. The Exams Office will contact distance students at the beginning of semester with information about nominating an exam venue.

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Measure</th>
<th>Intended Learning Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criterion 1</td>
<td>Define and analyse elements of financial statements</td>
<td>LO1</td>
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<td>LO1</td>
</tr>
<tr>
<td>Criterion 4</td>
<td>Critique the application of accounting concepts to financial reporting</td>
<td>LO1</td>
</tr>
<tr>
<td>Criterion 5</td>
<td>Explain social responsibility and sustainability in an accounting context</td>
<td>LO1</td>
</tr>
<tr>
<td>Criterion 6</td>
<td>Apply accounting concepts to produce accounting information from a computerised accounting package</td>
<td>LO2</td>
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Duration
3 hours plus 15 minutes reading time

Date
The final exam is conducted by the Student Centre in the formal examination period. See the Examinations and Results page on the University’s website, or access your personal exams timetable by logging into the eStudent Centre - Personal Exams Timetable for specific date, time and location closer to the examination period.
How your final result is determined

To pass this unit, you need to demonstrate your attainment of each of the Intended Learning Outcomes.

Your grade will be determined in the following way:

Your overall mark in this unit will be determined by combining your results from each assessment task. These marks are combined to reflect the percentage weighting of each task. You need to achieve an overall score of at least 50% to successfully complete this unit. It is expected that you will seek help (from the unit coordinator in the first instance), well before the due date, if you are unclear about the requirements for an assessment task.

- PP (pass) at least 50% of the overall mark but less than 60%
- CR (credit) at least 60% of the overall mark but less than 70%
- DN (distinction) at least 70% of the overall mark but less than 80%
- HD (high distinction) at least 80% of the overall mark

All grades are provisional, until confirmation by the Assessment Board at the end of semester.

Submission of assignments

The act of submitting your assignment will be taken as certification that it is your own work.

Assignments must be submitted electronically through the relevant assignment tab in MyLO. You must ensure that your name, student ID, unit code, tutorial time and tutor’s name (if applicable) are clearly marked on the first page. If this information is missing, the assignment will not be accepted and, therefore, will not be marked.

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.

Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.
Requests for extensions

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 TSBE 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.

Penalties

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.

Assessment items submitted more than five (5) days late will not be accepted.

Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

Review of results and appeals

Review of Assessment is available to all students once the University has released the final result for a unit. If you are dissatisfied with your final result, you may apply to have it reviewed. Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. When applying for a review, you must pay a $50 fee.

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.

Please read and follow the directions provided by the University at:

Academic referencing

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 how to 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.

The University library provides information on presentation of assignments, including referencing styles and should be referred to when completing tasks in this unit.

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

Plagiarism

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, copying another student's work.

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. You may also find the Academic Honesty site on MyLO of assistance.

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 the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.
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, and 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 Ordinance 9: Student Discipline – Part 3 Academic Misconduct.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

MyLO is the online learning environment at the University of Tasmania. This is the system that will host the online learning materials and activities for this unit.

Getting help with MyLO

It is important that you are able to access and use MyLO as part of your study in this unit. To find out more about the features and functions of MyLO, and to practice using them, visit the Getting Started in MyLO unit.

For access to information about MyLO and a range of step-by-step guides in pdf, word and video format, visit the MyLO Student Support page on the University website.

If something is not working as it should, contact the Service Desk (Service.Desk@utas.edu.au, phone 6226 1818), or Request IT Help Online.

Resources

Required readings


All other class materials and activities will be available to be printed from the unit’s MyLO site.

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, Oliver, M, Best, P, Fraser, D, Tan, R & Willet, R. 2013. Financial Accounting, 5th Edn, Pearson Education Australia, NSW.
Learning expectations

The University is committed to high standards 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.

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.

Details of teaching arrangements

Workshop/Tutorial Mode

Attending (face-to-face) students will need to attend ONE (1) two hour workshop and ONE (1) one hour tutorial each week for this unit. The workshop sessions will generally involve some instruction and demonstration time by the lecturer, along with time to complete a set of tasks together, to allow you to practise practical problems related to each topic.

You will need to read through the assigned readings for each topic, watch the pre-recorded recordings, and attempt the independent study tasks before classes each week. Make sure you print the unit materials (available on MyLO) before each class so you can come to the workshops and tutorials prepared to completed the chosen activities. Answers to each of the workshop/tutorial activities will be discussed during the relevant class. A schedule of topics is contained in the Unit schedule.

A maximum of 25 students can attend each tutorial. Tutorials will start in week 2 and you will be able to sign up to a tutorial of your choice in Week 1. Details about the date, time and location of these tutorials can be accessed from the University of Tasmania Class Timetable which can be viewed at http://student.admin.utas.edu.au/coursesenrolment/timetable/

During Week 1 there will be one 2 hour workshop only, the time and venue for the first workshop may change depending upon enrolment numbers, so please check MyLO in Week 1 for further details.

The unit materials on MyLO include powerpoint slides and case studies and you need to bring to each workshop/tutorial. Don’t expect to learn everything by attending workshops/tutorials. It is what you do before and after class that will really consolidate your understanding and skills.

Recorded versions of workshops will also be made available through MyLO.
**Distance Mode**

A series of pre-recorded lectures and recordings of the weekly workshops will be provided on MyLO. In addition distance students will be offered an online session with the lecturer at a time agreed to by all distance students and the lecturer.

If students have any general questions or comments about the course then they can make a post on the discussion boards available on MyLO. Students are also encouraged to answer questions on the board where they feel they know the answer.

**Specific attendance/performance requirements**

In this unit, your active engagement will be monitored in the following way:

1. Completion of tutorial questions
2. Active participation in tutorial discussions

If you do not demonstrate evidence of having engaged actively with this unit by completing these two activities by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

**Teaching and learning strategies**

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.

These are some of the expectations we have of you as a student enrolled in this unit:

Independent studying and learning is an important part of university education. It is also part of a reflective approach to learning where you reflect on what you are learning and your learning strategy. It is important for you to undertake independent study especially prior to attending classes.

I expect that you will be able to successfully complete this unit if you:

- keep up-to-date with the reading; complete the independent study tasks and readings before each workshop;
- attend all workshops;
- ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
• allow plenty of time to complete your assignment;
• prepare for and actively participate in the workshop sessions;
• take responsibility for your own learning and, if necessary, use the support services that are offered.

If you fall behind in your work it is likely that you will have an unmanageable amount of work to do in preparing for the examination. It is suggested that you spend at least seven hours a week in independent study time for this unit, although you may require more time than this if English is not your first language.

**Work Health and Safety (WHS)**

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 [Work Health and Safety website](#) and policy.

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**Communication**

**TO KEEP UP WITH ANNOUNCEMENTS REGARDING THIS UNIT**
Check the MyLO Announcement tool at least once every two days. The unit Announcement will appear when you first enter our unit’s MyLO site. Alternatively, click on the Announcement button (towards the top of the MyLO screen) at any time.

**WHEN YOU HAVE A QUESTION**
Other students may have the same question that you have. Please go to the Ask the Class Discussion forum on the unit’s MyLO site. Check the posts that are already there – someone may have answered your question already. Otherwise, add your question as a new topic. Students are encouraged to support each other using this forum – if you can answer someone’s question, please do. We will attempt to respond to questions within 48 business hours. If your question is related to a personal issue or your performance in the unit, please contact the appropriate teaching staff member by email instead.

**WHEN YOU HAVE AN ISSUE THAT WILL IMPACT ON YOUR STUDIES OR THE SUBMISSION OF AN ASSESSMENT TASK**
If you have a personal question related to your studies or your grades, please contact teaching staff by email.

For general questions about the unit, please add them to the Ask the Class Discussion forum on the unit’s MyLO site. This way, other students can also benefit from the answers.

**A NOTE ABOUT EMAIL CORRESPONDENCE**
You are expected to check your UTAS email (WebMail) on a regular basis – at least three times per week. To access your WebMail account, login using your UTAS username and password at [https://webmail.utas.edu.au/](https://webmail.utas.edu.au/).
You are strongly advised not to forward your UTAS emails 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. To keep informed, please use your UTAS email as often as possible.

We receive a lot of emails. Be realistic about how long it might take for us to respond.

**Concerns and complaints**

The University is committed to providing an environment in which any concerns and complaints will be treated seriously, impartially and resolved as quickly as possible. We are also committed to ensuring that a student may lodge a complaint without fear of disadvantage. If you have a concern, information about who to contact for assistance is available on the 'How to resolve a student complaint' page.

**Further information and assistance**

If you are experiencing difficulties with your studies or assignments, have personal or life-planning issues, disability or illness which may affect your course of study, you are advised to raise these with the unit coordinator in the first instance.

There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE BEGINNING</th>
<th>TOPIC/ MODULE/ FOCUS AREA</th>
<th>ACTIVITIES</th>
<th>RESOURCES/ READINGS/ FURTHER INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>4 March</td>
<td>Measuring and reporting financial position and performance. Chapters 1 and 2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>18 March</td>
<td>The Accounting Cycle Part I. Chapters 4 and 5.</td>
<td></td>
<td>Test 1 – on MyLO Wed 20 March</td>
</tr>
<tr>
<td>5</td>
<td>25 March</td>
<td>The Accounting Cycle Part II. Chapters 4 and 5.</td>
<td></td>
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<tr>
<td>6</td>
<td>1 April</td>
<td>Internal control and cash. Chapters 5, 8 and 11.</td>
<td></td>
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<tr>
<td>7</td>
<td>8 April</td>
<td>Inventory. Chapter 9.</td>
<td></td>
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<tr>
<td>8</td>
<td>15 April</td>
<td>In class test Independent study tasks (no tutorials this week)</td>
<td></td>
<td>Test 2 – during lecture time</td>
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<td>9</td>
<td>29 April</td>
<td></td>
<td></td>
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<tr>
<td>10</td>
<td>6 May</td>
<td>Cash flow statements. Chapter 14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>13 May</td>
<td>Theory development - Accounting policy choice and Sustainability Accounting – Agent, Legitimacy and Stakeholder Theories. Chapters 6, 7 and 16.</td>
<td></td>
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<tr>
<td>12</td>
<td>20 May</td>
<td>Unit consolidation.</td>
<td></td>
<td>Assignment due Thurs 24th May at midnight</td>
</tr>
<tr>
<td>13</td>
<td>27 May</td>
<td>Unit review.</td>
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<td><strong>Exam Period 8 – 25 June (inclusive)</strong></td>
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ACCREDITATION

AACSB Accreditation

The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click here.