



BFA715

Accounting Theory

Semester One, 2009

**School of Accounting & Corporate Governance
Faculty of Business**

Unit Outline

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Unit Description

Accounting Theory is designed to give you an understanding of historical and contemporary issues (matters accountants consider important) that influence the development of accounting practice, accounting regulations and accounting thought. As it has developed over time accounting theory has three main approaches or viewpoints. These are the *descriptive (positive)*, *normative* and *critical* viewpoints. Using these theoretical points of view this unit will help you examine current issues such as *social and environmental accountability*, the *ethical* and *global* dimensions of accounting, *Conceptual Framework projects* and the *political context* within which accounting policy decisions are made.

We present a theoretical framework for examining accounting issues and practices and a chance for you to develop high-level critical and analytical skills. This will help you present arguments and opinions on a broad range of accounting issues with some authority. Knowing about historical and contemporary issues will also give you a foundation for understanding the rationale (main reasons) for current accounting policies and practices, and the directions in which accounting policies are likely to develop.

Learning outcomes

When you have finished the unit you should be able to:

1. Describe and apply alternative theoretical frameworks in examining accounting issues and practices;
2. Analyse emerging issues in accounting theory and evaluate the social and ethical implications and responsibilities of the accounting profession;
3. Demonstrate your written and oral communication skills by presenting logical coherent arguments for and against current and proposed accounting concepts, policies and practices;
4. Critically reflect upon your work, your reading and the activities undertaken through the unit.
5. Work in groups to consider key concepts about historical and contemporary accounting issues, and effectively communicate this information clearly and unambiguously. (This skill will be developed largely through group work performed in tutorials).

These are very broad outcomes and we give you more detailed learning objectives for each topic.

Generic graduate attributes

The university has defined a set of generic graduate attributes (common abilities) that it expects all graduates to develop.

(See <http://www.utas.edu.au/tl/policies/index.htm>).

By studying this unit you should make some progress in achieving the following attributes:

1. **Knowledge:** be able to discuss and apply a range of underlying principles that help to explain accounting behaviour; develop specific knowledge by applying research and analysis skills, and be able to reflect on and evaluate your own learning and how well you are using new skills.
2. **Communication skills:** be able to present well-reasoned arguments across a range of contexts; through written and oral presentations and using a variety of media.
3. **Problem-solving skills:** be able to identify critical issues in accounting; analyse case studies; interpret data; identify limitations; evaluate conclusions about the existing literature and work effectively in a group. You will also develop competencies in information literacy through searching, evaluating and using relevant literature to support your arguments.
4. **Global perspectives:** be able to demonstrate that you are aware of the role of accounting within globalisation processes and critically appraise current developments concerning international standards.
5. **Social responsibility:** be able to critically assess and report on the effects of ethical, social and environmental responsibilities within the accounting profession.

Previous knowledge and/or skills

The pre-requisite to complete this unit is a pass grade or better in BFA705 Financial and Corporate Accounting. This background knowledge is essential to enable effective participation in the achievement of the outcomes expected in this unit. This unit offers the *theoretical perspective* for evaluating accounting practices and policies.

Learning resources required

Required texts

Deegan, C. 2006. *Financial Accounting Theory*, Edn 2, McGraw-Hill, Roseville, NSW.

AASB (2004) Conceptual Framework.

Fleet, W, Summers, J. & Smith, B. 2006. *Communication Skills Handbook for Accounting*, (2nd ed.) John Wiley & Sons, Brisbane.

The Framework is in CPA Australia's Accounting Handbook and you can download it at <http://www.aasb.com.au>. You will need to bring all the required texts to each lecture and tutorial session. We may give you extra journal articles to read during the semester.

Recommended reading

You will benefit from reading as broadly as possible, especially for your assignments. Accounting theory is about ideas, and the more literature you survey the more you will understand about alternative approaches to accounting. References that might be helpful include:

Belkaoui, A.R. 2004. *Accounting Theory*, 5th Edn, Thomson, London.

Brooks, L.J. 2004. *Business & Professional Ethics for Directors, Executives & Accountants*, 3rd Edn, Thomson Learning, Ohio, USA.

Evans, T.G. 2003. *Accounting Theory, Contemporary Accounting Issues*, McGraw-Hill, Roseville, NSW.

Gaffiken, M 2008. *Accounting Theory: Research, regulation and accounting practice*. Pearson Education Australia, Frenchs Forest, NSW

Godfrey, J, Hodgson, A., & Holmes, S. 2003. *Accounting Theory*, 5th Edn, John Wiley & Sons, Brisbane,

Henderson, S., Peirson, G. & Harris, K. 2004. *Financial Accounting Theory*, Pearson Education Australia, Frenchs Forest, NSW.

Whittred, G, Zimmer, I., & Taylor, S. 2004 *Financial Accounting Incentive Effects and Economic Consequences*, 6th Edn, Thomson, Southbank, Vic.

Other reading

Within your time constraints, your 9 hours for independent study (see later in this outline), we expect you to read beyond the textbooks, especially for tutorial sessions and other tasks. If you are aiming for a distinction grade you will need to keep up to date with new issues and developments.

You can do this by reading widely, including the financial press, journals of the professional accounting bodies and some scholarly literature. In reading the scholarly literature, you should focus on the theory given at the start and end of papers. Don't be distracted by the research methodology as your main focus is on the theory developed through research and the conclusions drawn. The following are some journals that you may find readable and useful:

- *Accounting, Auditing and Accountability Journal*
- *Accounting Forum*
- *Accounting Horizons*
- *Accounting Organisations and Society*
- *Australian Accounting Review*
- *The British Accounting Review Critical Perspectives on Accounting*

MyLO

MyLO is an internet service that has been adopted by the University and will be used in this unit. MyLO may be accessed on computers in computing laboratories at the University or on your computer at home or at work. Information about accessing and using this service, about required computer specifications, frequently asked questions, and about how to get help if you experience difficulties, is available at the following University website: <http://www.utas.edu.au/coursesonline>

You are strongly advised to visit this site and become familiar with the features of MyLO, especially if you have not used it before. You will probably be using it in other units that you are studying as well. Here are some important points about accessing our web site:

Access to MyLO

You can access MyLO from the Student Page on the University's web site: **Current Students** **LOGIN MyLO@UTAS** or go directly to the web address noted above:

- Enter your email POP account "Username" (for example, dsmith) and your "Password". These are identical to the pop account/email username and password that you are given with your enrolment confirmation form. If you forget your pop account username, contact the Help Desk (see below under 'getting assistance with MyLO). Both MyLO and e-mail passwords must remain the same. If you are going to change your password, change your e-mail password first.
- When you enter your user name and password, click on OK and choose "BFA715" from the list of units (subjects) in which you are enrolled. [NOTE: Another box may periodically appear when using the University network which asks you to verify your user name & password, this is simply a security device – enter your password when asked & click OK].

- MyLO will automatically check that your browser is properly configured. If the MyLO 'browser checker' window appears – scroll down to make sure you have a tick in each area shown – then close the window.
- From the Unit's homepage click on the area you wish to access e.g. "Unit Information". A table of contents will appear on the left hand side of your screen. Scroll through the list until you find what you want & click the underlined topic.

Details of teaching arrangements

We have planned this unit to occupy, on average, 12 hours of your time for each of the 13 weeks of the semester. The hours are allocated between:

Lectures	2 hours
Tutorial	1 hour
Independent study & assignments	9 hours (minimum)
	<u>12 hours</u> per week

If you are not a fast reader you may have to spend longer on independent study as it is expected that **you will undertake a significant part of your learning by reading, independent study, group work and writing assignments.** If you are working full time or work for more than 20 hours a week part-time **you may find it very difficult to achieve the aims set for the unit.**

Learning expectations and strategies

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 the utmost importance. Similarly, it has expectations about the responsibilities you, as students, have as you pursue your studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states, very formally:

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.

This means that a lot is expected of you and of us!

This is a demanding unit worthy of an MPA course. It is planned to introduce many new, and often complex, concepts, and to extend your knowledge of the philosophy of accounting. We expect all aspects of your work to be of a high standard, including the academic content and the quality of presentation.

Learning strategies

If you are studying this unit you will already have developed learning skills and strategies that have helped you succeed in previous accounting units. However, this unit is different. It involves more reading, more theorising (and abstract thinking), a wider vocabulary of accounting terms and good verbal and writing skills. **The emphasis is on reading, understanding, discussing and writing, and not on technical procedures.**

It is important that you prepare *before* you attend classes. This means reading the textbook before lectures and writing answers to tutorial problems before tutorials. Otherwise, you will get very little benefit from attending, and won't be able to contribute to the development of group knowledge. Encouraging you to study and learn independently is an important goal of university education. It is a feature of a *reflective approach* to learning in which you reflect on (think about) what it is you are learning and how you plan your learning strategy.

The tutorial sessions in particular give an interactive forum for developing and sharing ideas. Participation is an important feature of this unit, and below are some questions that are useful to think about when you discuss issues:

- Are your points relevant to the discussion? Do they increase the understanding of the class?
- Is there continuity in your contributions or do your comments tend to be disjointed and isolated? (The best class contributions reflect thorough preparation and good listening, interpretive and integrative skills);
- Do your comments show that you are willing to put forward new and challenging ideas or are you always agreeable and "safe"?
- Are you able and willing to interact with others by asking questions, providing supportive comments or challenging **constructively** what has been said?

Don't be reluctant to ask questions or contribute ideas, even if only partly formed, as these are often a basis for very constructive interaction. A wrong answer is often very useful!

Depending on your reading and writing skills, you should succeed in this unit if you:

- keep up-to-date with the reading;
- consolidate your reading by making appropriate short notes and summaries;
- give yourself plenty of time to write your assignments;
- prepare for and actively participate in the tutorial sessions;
- keep your reflective learning journal up to date, and take responsibility for your own learning.

If you fall behind with your reading and rush your written work you may have too much to make up before the examination and will be under-prepared. It is a risk you must consider.

You must take responsibility for your learning

Specific attendance/performance requirements

It is expected that you will attend all lectures and your allocated tutorial. As with other accounting units this unit involves incremental learning, and a failure to attend may impede your progress. It is expected that you will pass each component of the assessment required in this unit. Pay particular attention to the requirements in each part of the assessment, and especially pay attention to and gain an understanding of what is meant by plagiarism and the risks of not doing so. These are important responsibilities you must accept.

You are expected to attend all timetabled sessions
(2 hours of lectures, 1 hour of tutorial per week)

Assessment

Assessment schedule

Task	Assessment	Dates due	Percent weighting
Task 1	Critical Review	17 th March	10%
Task 2	Theory Questions	7 th April & 28 th April	20%
Task 3	Class Test	5 th May	20%
Exam	End of semester exam – 3 hours		50 %
			100%

Assessment details

Assessment task 1 – 10%

Assessment task 1 - Literature Review - 10%

Task description	In this project you will be asked to critically review two scholarly journal articles. Ensure that you identify what 'critical' means.
Task length	500 words maximum for each critique
Links to unit's learning outcomes	Through a systematic search of the literature, this assignment is designed to help you to put into practice your knowledge of accounting theory development, to review user perspectives and behavioural issues, and to reconsider the conceptual framework issues. As such it assesses learning outcomes 1, 2, and 3.
Date due	March 17th

Suggested Format - Article Critiques

Title of Article	
Author(s)	
Brief comment about what the article is seeking to discuss	About 100-150 words
Critique (Your views)	Topic investigated
	Background provided
	Method adopted
	Discussion of findings
	Conclusions
	Presentation
	Readability

Assessment Sheet Task One Critiques – Name _____

Assessable Component		Critique		
		1	2	Total
Overview/background	2			
Research topic identified	1			
Method/methodology	1			
Discussion/critique	4			
Presentation and Readability	2			
Total	10			

Assessment criteria / guidelines

Criterion	Weight
<p>Relevance and comprehension of material</p> <p>Evidenced by:</p> <ul style="list-style-type: none"> ▶ demonstrated understanding of material ▶ location of and appropriate use of relevant literature ▶ comprehensive consideration of the literature 	40%
<p>Quality of discussion and argument</p> <p>Evidenced by:</p> <ul style="list-style-type: none"> ▶ logical development of explanations and arguments ▶ clear, precise and economical expression ▶ accurate use of information ▶ appropriate justification for your research 	40%
<p>Style and presentation</p> <p>Evidenced by:</p> <ul style="list-style-type: none"> ▶ correct spelling ▶ correct grammar and syntax ▶ structure clarified by headings and paragraphs ▶ references properly noted and listed ▶ good organisation and ease of reading 	20%

Articles:

Select 2 of the following 3 articles for your assignment.

Unerman, J. & M.Bennett. 2004. Increased stakeholder dialogue and the internet : towards greater corporate accountability or reinforcing capitalist hegemony. *Accounting Organisations and Society*. 29 pp.685-707.

Chambers, R.J. 1964. Measurement and Objectivity in Accounting. *The Accounting Review*. pp.264-274.

Watts, R. & J.Zimmerman. 1990. Positive Accounting Theory: A ten year perspective. *The Accounting Review*. 65/1. pp. 131-158.

Assessment task 2 – 20%

Task description:	One
Response to Questions	Agency theory provides an explanation for the development of accounting theory. Required. Discuss agency theory, including its basic assumptions, agency relationships, why the political process affects agency relationships, and why it does or does not explain accounting theory. <u>AND</u> Two Question 9.25 in the Deegan text is to be completed. At this time we will not have covered this topic. As a result independent research on your part will be both required and expected.
Task length	A maximum of 1000 words for the first question, and 2000 for the second.
Links to learning outcomes:	Learning outcomes 1, 2, 3 and 4
Assessment criteria:	Marks awarded will be based on the following criteria: evidence of research; relevance and understanding of the issues and concepts; strength of argument developed; use of language; quality of explanations and presentation style; readability and referencing.
Dates due:	Question 1 – Apr 7 Question 2 – Apr 28

Assessment task 3 – 20%

Task description:	Test This test assess work completed up to Week 9
Task length	This test will be composed of 40 multiple choice questions, and be undertaken during the lecture time.
Links to learning outcomes:	Learning outcomes 1, 2 and 3
Assessment criteria:	Marks will be based on your ability to respond accurately to the question posed.
Date due:	Lecture May 5

Final Exam – 50%

Description/conditions **Closed book examination – 2 hours duration**

The exam will require you to demonstrate the breadth and depth of your understanding across all the course topics.

All topics are examinable but you will be given some direction in the revision week.

Date

The final exam is conducted by the University Registrar in the formal examination period. See the *Current Students* homepage on the University's website.

Effective Learning Matrix

Assessment task: 1	Review of Literature					
Assessment task: 2	Question 1					
Assessment task: 2	Question 2					
Assessment task: 3	Mid Semester Test					
Final Examination:	3 hour – closed book					
Tutorial Attendance	Activities					
Learning Outcomes:						
	Learning outcome 1		√	√	√	√
	Learning outcome 2		√	√	√	√
	Learning outcome 3		√	√	√	√
	Learning outcome 4		√		√	√
	Learning outcome 5	√				
UTas Generic Graduate Attributes:						
	Knowledge	√	√	√	√	√
	Communication skills	√	√	√	√	√
	Problem-solving skills	√	√	√	√	√

How your final result is determined

Your final result is determined by adding your weighted marks for the different assessment components of the unit. To obtain a pass grade or better in the unit, the sum of the weighted marks must be 50% or more of the marks available. It is expected that you pass each component of the assessment.

The School expects high standards and insists that you spend sufficient time (12 hours a week) and effort to your studies throughout the semester to achieve grades of pass or higher on merit. As we noted previously, this needs good time management and attendance at all scheduled sessions.

Submission of assignments

Your assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. *The Faculty of Business Guide for Students* is available via MyLO or from the school's website - <http://www.utas.edu.au/accq/studentres.htm>. **The appropriate individual assignment cover sheet must accompany all assignments.**

Your attention is again drawn to the University's rules on **plagiarism**. Assignments containing any plagiarised information will be given a zero mark and will be subject to the disciplinary processes of the University. Please read the section on plagiarism. If you are not sure what constitutes plagiarism, ask your lecturer. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded.

Become familiar with what is meant by Plagiarism and then avoid it!

Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time will only be granted on medical or compassionate grounds. They will **not** be granted because of work or other commitments. Requests for extension must be made to the unit coordinator in writing on the School's *Application for Late Submission Form* (available on MyLO) **before** the due date of the assignment. You must attach medical certificates or other evidence to support your application, and these must contain information which justifies the extension you are asking for.

Penalties

Over-length Work

Where word limits have been specified, you should not to exceed this word limit, as any course work exceeding the word limit will not be assessed. It may be returned to you for re-submission and to be resubmitted within 48 hours of being returned. A penalty of 10% will be automatically deducted from the assignment and a further 10% will be deducted each day until the assignment is resubmitted.

Late Submission of Assignments

The penalty for late submission of assignments in this unit is 10% of the available marks for each day the assignment is late.

Academic referencing

In your written work you will need to support your ideas by referring to texts and scholarly literature. 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 or cheating), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method. The required text for this unit, Fleet, W, Summers & Smith, B. (2006), *Communication Skills Handbook for Accounting*, provides detailed information about using the Harvard referencing system. Further information on presentation of assignments, including referencing styles is available at:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via MyLO or from the school's website - <http://www.utas.edu.au/accg/studentres.htm>.

Please read the following statement on plagiarism. Should you not understand it 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, and the academic integrity resources on the web at

<http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>.

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. 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/>

The University reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.

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.

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 your lecturer in the first instance.

There are a range of University-wide support services available to you including Student Services, International Services and Learning Development. Please refer to the *Current Students* homepage at: <http://www.utas.edu.au/students/>

Should you need help in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>

If you have a problem...

- of an administrative nature (eg tutorial allocation), see the lecturer
- of an academic nature, please ask questions during tutorial sessions. For individual assistance, you should see your unit coordinator/lecturer during "consultation hours"
- if you have any concerns about this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact one of the Ombudspersons listed below, who also teach in the School of Accounting & Corporate Governance.

Mr Peter Collett
Room:502, Faculty of Business
Building, Hobart
Ph: (+61 3) 6226 2192
email:Peter.Collett@utas.edu.au

Ms Sue Conway
Room D111
Launceston
Ph: (+61 3) 6324 3068
email:Susan.Conway@utas.edu.au

Discussions with your ombudsperson will be strictly confidential. If you wish to follow the matter further, they will advise how this can be done. The University also has formal policies, which can be accessed at:

http://www.admin.utas.edu.au/ac_serv/complaints_info.html

The Faculty's Postgraduate Academic Advisor, Jan Counsel (Jan.Counsel@utas.edu.au, phone 6226 1939) can help postgraduate students understand your study requirements. For administrative issues see the MPA(S) Course Co-ordinator, Sonia Shimeld (Sonia.Shimeld@utas.edu.au), and/or the Faculty's Postgraduate Course Advisor, Dr Lucy Mills (Lucy.Mills@utas.edu.au, phone 6226 2009).

Students with Disabilities –University & Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The University’s Equity Plan can be accessed at: http://services.admin.utas.edu.au/equity/Equity_Plan/Text/index.htm

The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that all students, including those with disabilities, have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

Unit Schedule

Date	Week	Topic	Reading*	Self study questions
Feb 24	1	Introduction to Accounting Theory	Deegan Ch 1	Qs- 1.1; 1.7; 1.12;1.19
Mar 3	2	Historical Development of Accounting Theory Construction	Deegan Ch2	Qs – 2.3; 2.4; 2.5; 2.10; 2.13;
Mar 10	3	Regulation: Standard-Setting in a Political Environment	Deegan Ch 3	Qs – 3.11; 3.12; 3.17
Mar 17	4	International accounting Globalisation : Theoretical Issues and Debates	Deegan Ch 4	Qs - 4.2; 4.10; 4.14 Assignment 1
Mar 24	5	Normative Theory: foundational concepts & measurements	Deegan Ch 5	Qs – 5.6; 5.11; 5.14; 5.15
Mar 31	6	<i>A Conceptual Framework for Accounting</i>	Deegan Ch 6	Qs – 6.4; 6.7; 6.8; 6.12
Apr 7	7	Capital Markets Research & Positive Accounting Research	Deegan Ch 7	Qs – 7.3;7.4; 7.7; 7.9 Assignment 2 – Question 1
Mid-Semester Break: 9-16 Apr				
Apr 21	8	Political Economy, Stakeholder & Legitimacy Theories	Deegan Ch 8	Qs - 8.4; 8.6; 8.8; 8.12
Apr 28	9	Social & Environmental Accountability	Deegan Ch 9 Supplementary readings	Qs - 9.4; 9.9; 9.22 Assignment 2 – Question 2
May 5	10	Ethics & the Accounting Discipline	Gaffiken Ch 8 Revise weeks 1-7	9.19, 9.25, 9.30 Multiple Choice Test
May 12	11	Behavioural Aspects and User-Usefulness of Accounting.	Deegan Ch 11	Qs - 11.2; 11.3; 11.5; 11.10
May 19	12	Critical Perspectives	Deegan Ch 12	Qs – 12.1; 12.3; 12.4; 12.6; 12.7
May 26	13	Revision		
* You must read the textbook and supplementary readings before classes each week.				