



BFA707
The Accounting Framework
Summer School 2008

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

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1. Unit Description

The main aim of this unit is to provide you with a foundation of *accounting ideas, concepts, skills and language* to the standard that you need to study further units in this Masters program, and that are relevant to your present or future practical work experiences. This Unit has been designed to fill this role.

All the topics covered in this unit are outlined in the Unit Schedule. You will begin by learning the basic principles and ideas underpinning a system used to process, record and report accounting information. This system is referred to as **accrual accounting**. The principles and ideas form the **theory** that explains why economic events (money transactions) are recorded and reported the way they are in **practice**. We do this from the point of view of accountants and managers who prepare accounting reports (a **preparer** perspective).

As part of accrual accounting you will learn about five **elements** of financial reports (*assets, liabilities, owners' equity, revenue and expenses*), the stages of the accounting cycle, and the techniques accountants use to measure and record the above elements. This also means you must learn the format of three financial reports (*balance sheet, income statement and cash flow statement*) and some aspects of systems design and internal control. You will end up by learning some techniques for analysing financial reports from the point of view of people outside the business who rely on the reports for information (a **user** perspective).

2. Learning Outcomes

On completion of this unit you should be able to:

1. apply the double entry convention to a given transaction data set, and manually proceed through the steps of the traditional accounting cycle; from initial analysis of the transactions, to recording and processing of the data, accrual adjustments and closing entries, through to the preparation of financial reports
2. apply the double entry convention to problems involving the purchase, valuation and recognition, and disposal of inventory and non-current assets
3. identify, explain and critically appraise the principles underlying the procedures identified in learning outcomes 1 and 2 above
4. from a given transaction data set, prepare a bank reconciliation statement
5. identify and discuss the general principles involved in achieving effective internal control within a business

6. from a given transaction data set, use a general ledger computer package to generate various financial reports

3. Generic graduate attributes

By undertaking this unit you will progress in the development of the University of Tasmania Generic Graduate Attributes in the following ways:

- **Knowledge** - being able to discuss and apply a range of underlying concepts and principles relevant to the practice of accounting.
- **Communication skills** - through written and numerical activities designed to effectively communicate across a range of contexts; the presentation of well-reasoned arguments; working in groups; and being able to access and organise information from a variety of media.
- **Problem-solving skills** - conceptualising problems and formulating solutions; the interpretation and analysis of data; effectively working with others; and the search, evaluation and use of appropriate information, will enhance your ability to think logically and critically appraise a range of issues.

4. Learning resources required

Requisite texts

You must purchase your own copy of the prescribed textbook:

Trotman, K. and Gibbins, M., 2005, *Financial Accounting: An Integrated Approach (Third Edition)*, Nelson ITP, Melbourne.

Recommended text

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

In addition to the prescribed text you will need to purchase a package of materials that includes lecture overhead slides and case studies, tutorial activities and case studies.

This package can be purchased from the University's printery, Uniprint.

You will also need to purchase the Tomass Tanks V.16 MYOB Accounting Practice Set and will be required to complete an assignment based on this practice set (see assessment details below). You will be required to work on this assignment in groups of two or three so take this into account when purchasing the practice set.

E- (electronic) resources

MyLO

General

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 and 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 Vista, especially if you have not used it before. Here are some important points about accessing our web site:

Access to MyLO

You can access your 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 page 8 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 "BFA707" 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".

PDF files

Many of the files made available through MyLO (eg: in the ‘*Unit Resources*’ area) will be in Portable Document Format (PDF). These files can be viewed from within your web browser or separately by using a program called Adobe Acrobat Reader. This software is already installed on the machines in the Faculty Computing Laboratory, but can be downloaded free of charge from the Adobe site should you want a copy for another machine. At time of writing the required URL was: <http://www.adobe.com/prodindex/acrobat/readstep2.html>. To print PDF files make sure you use the print option in the PDF window NOT the print function on the top toolbar of your screen.

Moving around in MyLO

To navigate through the various facilities offered in MyLO always click on the appropriate underlined word in the MyLO window. You can use any of the following pathways:

- ‘breadcrumbs’ – i.e. Home Page Unit Information Unit Outline, located directly above the ‘Table of Contents’ list;
- ‘Go To...’ drop down menu situated above the ‘breadcrumbs’; or
- the features listed on the toolbar next to the “Go To” option.

MyLO features that will be used in this unit include the following:

“Unit Information” – files will be placed here by the Lecturer including the Unit Outline, Faculty Guide for Students, Tutorial Information (Allocations for Tutorial groups), Past Examination Papers, Examination Comment and Revision, and Useful links and Contact Information. Copies of the files can be printed by students.

“Unit Resources” – files will be placed in this area by the Lecturer that contain lecture materials, slides and other materials for lectures, and assignments. Copies of the files can be printed by students.

“MyLO Help / Support” – in this area there is a link to the University’s ‘learning online’ support page.

You will also notice that there are tabs on the toolbar at the top of the screen that allow you to access “Announcements” posted by your lecturers, “Mail”, “Discussions” and “Assessments”. You can use the “Assessments” tab, for example, to access the online quizzes for each topic that are explained below. The “Mail” area can be used to forward emails to your lecturer, although using the email address provided inside the cover of this unit outline may provide a quicker response.

- **WARNING:** Your MyLO mail is NOT automatically connected to your university email address, which means you will need to check it separately. So that you don’t miss anything it is a good idea to forward your MyLO emails to your university email address or the one you use most often.

Some other points about the use of MyLO:

- If using MyLO on a computer in a public place, quit the browser when you have finished to ensure that other people can not gain unauthorised access.
- *Netiquette* is a term for standards that govern computer-mediated communication. As participants of online discussion groups, all students are expected to observe the University's *Information Technology Facilities Use Guidelines*. So that all students may feel encouraged to participate, rude comments that are harassing or discriminatory are not acceptable. Remember that discussion postings are widely read, and that some people taking the unit may have very different backgrounds, customs and experiences to your own.

Getting assistance with MyLO:

If you have difficulty in gaining access to or using MyLO you can contact the **Help Desk** Tel: (03) 6226 1818 (1300 304 903 Freecall – Tasmanian land lines only) or send an e-mail message detailing your problem to: servicedesk@utas.edu.au.

5. Details of teaching arrangements

This Summer School unit has been arranged around eleven, 3 or 4 hour contact sessions with your lecturer. Each session generally comprises a one hour lecture and a 2 hour tutorial/workshop session.

You will also need to spend approximately 4 hours per topic on preparation for lectures and other contact sessions, independent study tasks, assignments, and revision for tests and the final examination

(a) Lectures

Lectures will be used to introduce the various topics that we will cover in the unit. Section 6 of this Unit Outline gives you the program of lecture topics. The package of materials that you have to purchase includes copies of the slides and case studies that will be used in lectures. *You should bring the relevant handouts to each lecture.*

It would be a good idea for you to read through the slides before each lecture. By having these materials with you, you will reduce the amount of writing that you need to do in lectures. The slides are not a substitute for the notes you will need to take when reading from the text. They are only a brief outline of each topic but they will provide a structure for discussion in the lectures.

Note that important information not contained in the handouts will also be provided in lectures. For example, lectures will be used to explain arrangements for tests, the assignment and the final examination. Notice of these arrangements will also be provided on MyLO after the relevant lecture.

(b) Independent study tasks

Having attended a lecture, you will undertake the independent study tasks related to the topic for that topic. This will involve you doing the following:

- reading from the text book where indicated
- preparing answers to various problems from the text book

You will find an introduction to each topic, a set of learning objectives for each session, and details about independent study tasks on the unit's MyLO site. Solutions to the independent study problems will be placed on the web site at the end of each session so that you can check your answers.

You will also find a series of multi-choice quizzes on the unit's MyLO site. Feedback explaining the correct answer to each question in these quizzes is provided as soon as you complete a quiz. You can attempt the quizzes as many times as you like. No assessment marks have been allocated to these quizzes but your attempts at the questions will be monitored, and you will be encouraged to attempt the quizzes if you fail to do so. One incentive for you to complete the quizzes at the end of each session is that a small selection of them will be included on the final examination. Note that all but two of the quizzes contain ten questions: the sets for session 4 and 9 contain only six questions.

(c) Tutorials/Workshops

The tutorial/workshop program is designed to work in the following way. Having attended a lecture on a particular topic, and having completed the independent study tasks related to that topic, you then attend a tutorial/workshop to participate in activities related to the topic. Students will be provided opportunities to discuss and ask questions about previously introduced topics in tutorials/workshops. By attending tutorials/workshops, you should be able to satisfy yourself that you understand the important issues related to each topic, and you should take the opportunity to ask questions.

A schedule of tutorial/workshop problems is provided in Section 6 of this Unit Outline. Included in the package of materials that you are required to purchase are the activities for each tutorial/workshop. *You should bring the relevant handout to each session.* You will note that some of the activities are based on problems from the text so you will also need to bring the text with you when required. *Please ensure you bring the relevant handout or the text to each session.* Suggested answers to problems tackled in tutorial sessions will be available on the unit's MyLO site at the end of each session.

6. Unit schedule (*Problem and page numbers in this table refer to the prescribed text book.*)

Session	Date beginning	Topic	Hour One	Hour Two	Hour Three	Hour Four
1	Monday 7 th January	Financial accounting revisited / the Accounting Cycle	Topic 1 Lecture	Lousie Waddell and other activites	Mac's Electrics	Topic 2 Lecture
2	Wednesday 9 th January	Completing the accounting cycle	Topic 3 Lecture	Meg Bruce Hairdressing Salon	Commercial Art Ltd	
3	Friday 11 th January	Subsidiary ledgers and special journals	Topic 4 Lecture	R James Electronics	Recover Upholstery Repairs	
4	Monday 14 th January		Test 1	Harry Comfort	Blundell Merchandising	
5	Wednesday 16 th January	Internal control and cash	Topic 5 Lecture	Problem 6.24 p 330 / Learner's World	Pan Pac Pies / Hiking Adventures	
6	Friday 18 th January	Inventory	Topic 6 Lecture (a)	Scottsdale Electronics / Annette Isles	Thorpee's Jeans	Topic 6 Lecture (b) / <i>Assignment information session</i>
7	Monday 21 st January	Non-current assets	Test 2	Topic 7 Lecture	Problems 8.8 and 8.10 p396, Hume Ltd	Bristoe Stores
8	Wednesday 23 rd January	Completing the balance sheet	Topic 8 Lecture	Franco Ltd	Norwood Ltd	Ratio Analysis Lecture
9	Friday 25 th January	Cash flow statements	Topic 9 Lecture	Hooligan Ltd	Willard ltd	Ratio Analysis Workshop
10	Tuesday 29 th January	Accounting Policy Choice	Topic 10 Lecture	Taj Ltd	Problem 13.20 p620	<i>Assignment Due</i>
11	Wednesday 30 th January	Unit Review	Revision Workshop	Revision Workshop		
Exam period Feb 4th-8th						

7. 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 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.

Learning strategies

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 what it is you are learning and how you plan your learning strategy. It is therefore vitally important that your preparation work be done before you attend classes. Otherwise, you will gain very little from attendance, and will be unable to contribute to the development of group knowledge.

Depending on your literacy and numeracy, you should achieve success in this unit if you:

- keep up-to-date with the reading and WebCT Vista self-assessment quizzes;
- complete the independent study tasks; attend classes; ask questions;
- practice newly acquired skills;
- consolidate your reading by making appropriate short notes and summaries;
- prepare for and actively participate in the tutorial and workshop sessions;
- take responsibility for your own learning; and, if necessary, make use of the support services that are available.

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.

8. Specific attendance/performance requirements

There are no specific attendance requirements for this unit, however **in order to pass the unit you must achieve an overall mark of at least 50% and you must submit the assignment (see assessment details below).**

Absence from tests

If you miss a test for an acceptable reason (for example, if a medical certificate is provided to the lecturer), the weighting for the test will be added to the weighting for the final examination. In other words, the final examination would then be worth 75% of your final assessment. Alternative test papers will not be set if you miss a test. Work commitments are not considered an acceptable reason for missing a test.

Absence from classes

If you miss any timetabled session, it is your responsibility to obtain any information that you have missed. As explained above, announcements made in lectures, workshop solutions, and solutions to tutorial problems will be available through the unit's WebCT Vista site.

9. Assessment details

Assessment schedule

Task	Assessment	Date	Percent weighting
Task 1	Short Practical Assignment	3pm Friday 11 th Jan	5%
Task 2	Test 1: topics from sessions 1 - 3	Monday 14 th Jan	10%
Task 3	Test 2: topics from sessions 5-7	Monday 21 st Jan	15%
Task 4	Assignment: MYOB practice set	3pm Tuesday 29 th Jan	10 %
Exam	End of semester examination – 3 hours		60 %

Assessment task 1 – 5%

Task Description	Short Practical Assignment You will be required to complete a short practical accounting task demonstrating competency in completing basic journal entries. The assignment will be given to students in the first session.
Task length	None
Links to unit's learning outcomes	Learning outcomes 1 and 3
Assessment criteria	Correctness of answers to procedural and numerical questions.
Date Due	3pm Friday 11th January

Assessment task 2 – 10%

Task Description	Test 1: will be held during your normal lecture time on Monday 14 th January. The test will cover topics from sessions 1 to 3 and will require you to prepare a variety of adjusting and closing journal entries as well as answer a number of other short written and numerical questions. More details about the test will be provided in lectures in the session prior to the test. If you miss this test for an ' <i>acceptable reason</i> ' 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	Learning outcomes 1 and 3
Assessment criteria	Correctness of answers to procedural and numerical questions and quality of answers to short written questions (substance, relevance, clarity of expression).
Date Due	Monday 14th January

Assessment task 3 – 15%

Task Description	Test 2: will be held during your normal lecture time on Friday 21 st January. The test will cover topics from sessions 5 to 7 and will require you to prepare a variety of journal entries related to these topics, to prepare a bank reconciliation statement, and to answer a number of short written questions. More details about the test will be provided in the session prior to the test. If you miss this test for an <i>'acceptable reason'</i> 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	Learning outcomes 1 to 5
Assessment criteria/	Correctness of answers to procedural questions and quality of answers to short written questions (substance, relevance, clarity of expression).
Date Due	Monday 21st January

Assessment task 4 – 10%

Task Description	Assignment - MYOB accounting practice set: Based on the set of transaction details provided in the Tomass Tanks MYOB V.16 practice set, you will use the accounting software package MYOB to generate a series of financial reports. Detailed information about the assignment requirements will be handed out to you and discussed in session 6. Since the assignment requires an understanding of topics covered in the first five sessions of the unit, it would be inappropriate for you to begin the assignment before that time. You are required to work in groups of two or three on the assignment. If you are having difficulty finding yourself a group, your lecturer will be happy to group you with another student.
Links to unit's learning outcomes	Learning outcome 6

Assessment criteria The mark that you receive for this assignment will depend on the extent to which the financial reports that you submit are correct, given the transaction data set that you will be using.

Date due 3pm Tuesday 29th January

Final Exam – 60%

Description/conditions **Closed book examination – 3 hours duration**

The exam will enable you to demonstrate breadth and depth of understanding across all the unit material. **All topics covered in the unit are examinable.**

Information about the examination will be given in the last lecture of the semester.

Date The final exam is conducted by the University Registrar in the formal examination period. See the *Current Students* homepage (*Examinations and Results*) on the University's website. You will be informed about the exact day and time of this examination when this information becomes available.

10. Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task: 1	Practical Assignment				
Assessment task: 2	Test 1 (covering sessions 1 to 4)				
Assessment task: 3	Test 2 (covering sessions 5 to 7)				
Assessment task: 4	MYOB practice set				
Final Examination:	3 hour - closed book				
Learning Outcomes:					
	Learning outcome 1	√		√	√
	Learning outcome 2	√		√	
	Learning outcome 3	√		√	√
	Learning outcome 4			√	
	Learning outcome 5	√		√	
	Learning outcome 6		√		
UTas Generic Graduate Attributes:					
	Knowledge	√	√	√	√
	Communication skills	√	√	√	√
	Problem-solving skills	√	√	√	√

11. How your final result is determined

Your final result is determined simply 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 four weighted marks must be 50% or more of the marks available.

12. Submission of assignments

Assignments are to be presented and submitted in accordance with the *Faculty of Business Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. The assignment in this unit must be submitted by 3pm on 29th January. Assignments are to be submitted via the assignment box, Level 5, Commerce Building, Hobart campus. You must attach a signed cover page to your assignment declaring that all material submitted is your own except where there is clear acknowledgement or reference to the work of others. This sheet is available on the Unit's MyLO site. In relation to this point your attention is drawn to the University's rules on **plagiarism**, and to section 16 of this Unit Outline. Assignments will be marked as quickly as possible after all have been submitted, and returned with comments and grades awarded.

13. 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**. Medical certificates or other evidence, which supports the application, must be attached and must contain information which justifies the extension sought.

14. Penalties

Late Submission of Continuous Coursework

Assignments that are not handed in by the due date will have marks deducted, unless a signed and approved late submission form is attached. The penalty for late submission of assignments in this unit is 10% of the available mark for each day the assignment is late.

Failure to attach group performance form and/or cover sheet

When handing in the MYOB assignment, those students who worked in groups must complete and submit a group performance form providing details about how you shared work on the assignment. This form will be handed out with the assignment information sheet. A copy will also be available on MyLO. Failure to attach this form will incur a penalty of 3 marks. You are also required to attach a cover sheet to your assignment, failure to do so will mean your assignment will be returned to you for re-submission with the proper form attached. An automatic penalty of 3 marks

will be deducted from the re-submitted assignment. Cover sheets are available on the unit web site under 'Unit information'.

15. Academic referencing

As explained above, the assignment in this unit does not require you to submit any researched written work so correct referencing will not be an issue. The following insert about referencing is included for your information.

In written work you 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 in units offered by the School of Accounting and Corporate Governance is the Harvard referencing method. The recommended text for this unit, Fleet, W, Summers, J. and Smith, B (2nd Edition), 2006, *Communication Skills Handbook for Accounting*, John Wiley & Sons, Brisbane, 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 referencing style in the *Faculty of Business Guide for Students* available via WebCT Vista or from the school's website -

<http://www.utas.edu.au/acffin/studentres.htm>.

16. Plagiarism

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

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.

17. 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 is 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 require assistance 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 please see your lecturer
- of an academic nature, please ask questions during tutorial sessions. For individual assistance, you are encouraged to see your lecturer during her "consultation hours"
- if you have problems using MyLO, contact the service desk
Website: <http://www.utas.edu.au/servicedesk/student/index.html>
Telephone: 6226 1818 Email: servicedesk@utas.edu.au
- if you have any concerns in relation to 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 the following Ombudsperson, who also teaches in the School of Accounting and Corporate Governance.

Ms Simone Bingham
Room: 421, Commerce Building,
Hobart
Ph: (+61 3) 6226 2314
E-mail: Simone.Bingham@utas.edu.au

Discussions with Simone will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to 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

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 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.