BFA103
Accounting and Financial Decision Making

Semester 1, 2014

THIS UNIT IS BEING OFFERED IN
HOBART/LAUNCESTON/BURNIE/DISTANCE

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Consultation Time for Distance
Any time via MyLO discussion board or email (allow 24 hours to reply on business days).
**Unit Description**

This unit provides the opportunity for you to acquire an understanding of business and to begin your development of a coherent body of knowledge in accounting, to eventually lead, if desired, to you meeting the entry requirements for Associate Membership to the professional accounting bodies.

You will develop initiative in planning, problem-solving and decision making, as well as the capacity to find solutions to business problems, as well as learn to communicate your findings.

This unit is designed specifically to provide you with an understanding of the role that accounting plays in various aspects of financial decision-making. You will learn how:

- profit and wealth are measured in a business context;
- the major financial statements are constructed; and
- the outputs of the accounting process may be interpreted and used for key business decision-making.

For those of you intending to take further units in accounting, this unit will serve as an essential foundation and preparation for that continued study.

For those of you not intending to take further units in accounting, the experience gained from this unit will also be invaluable. Accounting is often referred to as the language of business, so whatever aspect of business you intend to specialise in, you will need to be familiar with the concepts and principles underlying the practice of accounting.

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

There are no prerequisite units for BFA103 Accounting and Financial Decision Making.

**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

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<thead>
<tr>
<th>Intended Learning Outcomes</th>
<th>Assessment Methods</th>
<th>Graduate Attribute Outcomes</th>
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<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>1. How accountants measure and report the profit, financial position and cash flows of a business</td>
<td>Test 1 &amp; 2 Exam</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>Identify the fundamental principles underlying accountants’ measurement of profit, financial position and cash flows, and distinguish between cash-based and accrual accounting.</td>
<td></td>
<td>Knowledge (1) Basic, broad accounting knowledge.</td>
</tr>
<tr>
<td>Analyse business transactions, record them on a worksheet and prepare financial reports, in the context of a simple sole trader and a company.</td>
<td>Test 1 &amp; 2 Exam</td>
<td>Problem solving &amp; Application. Logical thinking skills to find practical solutions to simple accounting problems. The ability to locate and use needed information.</td>
</tr>
<tr>
<td>2. How stakeholders external to a business analyse and interpret financial reports</td>
<td>Test 2 Exam</td>
<td>Communication &amp; Teamwork. An understanding of the written communication requirements of accounting. The ability to clearly and accurately communicate information in both oral and written formats, and to work with others in teams.</td>
</tr>
<tr>
<td>Calculate financial ratios and explain what the resulting figures reveal about a business.</td>
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<tr>
<td>3. How managers within a business use financial information for internal decision-making purposes</td>
<td>Test 2 Exam</td>
<td>Social responsibility (1) Awareness of the responsibilities to society and societal expectations of business.</td>
</tr>
<tr>
<td>Compare the financial information requirements of decision-makers internal and external to a business.</td>
<td>Test 2 Exam</td>
<td></td>
</tr>
<tr>
<td>Perform calculations, prepare simple reports based on those calculations, and assess the significance of those reports, for a variety of management decision-making contexts (cash budgeting, capital budgeting, cost-profit-volume analysis).</td>
<td>Test 2 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.

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/

Learning Resources

Prescribed Text


Recommended Texts

You are encouraged to access copies of the following recommended texts from the library, or purchase second-hand copies used for this unit in previous semesters to supplement your readings


My Learning Online (MyLO)

This unit is delivered both in web supported mode and as a fully online unit, so that access to MyLO is imperative. Log into MyLO at: http://www.utas.edu.au/learning-teaching-online, then select BFA103 Accounting and Financial Decision Making from the list of units available, and then the mode relevant to you. 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 student feedback, the structure of test 1 has been amended to include a group-based re-test.
Details of Teaching Arrangements (for attending students)

Lectures

This unit is based around a weekly 100-minute lecture. Lectures will be used to add value and provide a forum for discussion and problem-solving using the readings and work undertaken by you prior to the lecture. You should bring the relevant materials to each lecture. At a minimum, this includes the relevant Study Manual for the week, the Powerpoint slides, a calculator and note-taking material. The Study Manual and Lecture slides will be provided on MyLO for you to print out or download onto a laptop or tablet device (you are encouraged to bring such devices to your learning sessions), and will form part of the lecture discussion. They are provided as a structure for your learning, and not a substitute for reading and completing other set materials. The Unit Coordinator reserves the right to change, delete or add information in the lectures, according to the discussions.

Tutorials

Tutorials start in the second week of semester and are of 50 minutes duration. Students must access MyLO in the first week of semester to select a tutorial time. To select a tutorial simply ‘click’ the link on the unit’s MyLO home page and follow the instructions. You will only be able to sign in once using your own individual university login so make your selection carefully.

If you have recently enrolled and do not have access to MyLO, please contact a unit coordinator to allow you access to ‘sign up’. If you miss out on getting into your preferred tutorial, you must select the next best option. If your choices are limited due to other commitments then you must be ready to sign in as soon as the site opens.

If you need to change your tutorial time and there are no places at your preferred time it will be your responsibility to find another student who agrees to swap. The best way to do this is via the MyLO Discussion Board. All changes MUST be approved by the lecturer and completed before the end of week 4.

The tutorial ‘sign up’ link is planned to OPEN at 8.00am on THURSDAY, 27 February.

As tutorial tasks will be completed in assigned workgroups and space is limited, please only attend at your allocated time.

What are tutorials?
Tutorials are designed to work in the following way. Having completed all the readings related to a topic, and then attended a lecture on that topic, you will attend a tutorial the following week to participate in activities related to the topic to build your understanding. By attending tutorials, 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. You must be prepared to contribute to class discussions.

Any model answers to problems tackled in tutorials will be placed on MyLO the following week.

Workshops

The workshops start in the third week of semester and are 50 minutes in duration. Workshops will provide the opportunity to practise procedures learnt by you in the previous week, and be a further forum to test your understanding and raise queries. Any problems completed in workshops will be available on MyLO.
Details of Teaching Arrangements (for Distance students)

All teaching materials in this unit will be placed on MyLO, an internet service adopted by the University.

Apart from accessing teaching materials, you will need to use the site regularly to check for announcements by the Unit Coordinator, to ask questions on the discussion forum and to participate in any other learning activities. You are encouraged to pose questions about teaching materials via MyLO rather than by e-mail to the Unit Coordinator as this allows everybody in the unit to participate in the discussion.

Distance students will share the BFA103 MyLO site with students enrolled in the on-campus version. There are multiple reasons for this, including:

• Sharing of learning opportunities: Distance students will have the opportunity to listen to recordings of live lectures and workshops. It is expected that these will be a lot more "realistic" than purpose-recorded videos or narrated presentations.

• Sharing of resources: e.g. Optional study activities, web links, etc, will be posted to the topic folders. All students, regardless of mode of enrolment, will be exposed to the same information, materials and optional activities.

• Sharing of study information: All students, regardless of enrolment mode, will have opportunity to interact with each other via discussion boards and email. This is most important, as it very much increases your class size, and therefore the range of interaction opportunities available to you. It will help you all help each other (explaining to others is an excellent learning/consolidation activity), and you can even form virtual study groups.

For information about accessing and using MyLO: http://www.utas.edu.au/learning-teaching-online/new-mylo

If you have difficulty in gaining access to or using MyLO you should first visit the technical overview page: http://www.utas.edu.au/service-desk/. If problems persist, you may contact the Service Desk - Tel: (03) 6226 1818 (1300 304 903 Freecall – Tasmanian Land Lines only) or send an e-mail message detailing your problem to: service.desk@utas.edu.au (you can use the on-line form to request help).

Distance Study Skills

The University of Tasmania offers distance students a number of valuable resources to help succeed in their studies. You should complete the online orientation: http://www.utas.edu.au/orientation/ Resources are also available at: http://www.learningsupport.utas.edu.au/Resources.htm and on the library website.

Learning expectations and strategies

*How will you approach studying in this unit? Note this section is aimed primarily at Distance students, but the comments apply generally to all students.*

You will see when you look at the MyLO site that the unit is divided into 13 Weeks or Topics.
Whilst you can timetable your progress through these topics to suit your other commitments and at your own pace (i.e. the quantity and spread of hours per week is entirely up to you), you should note that assessment deadlines are not at all flexible. You will need to have studied all the relevant topics before your assessment deadline, so it is strongly recommended that you **work through the unit at a pace no slower than one topic per week.**

It is very important that you understand that in this unit you must proceed through the topics **in order**; the knowledge that you gain from one topic will be essential as you move on to the next topic. It is therefore very risky to get too far behind in this unit. You will not be able to just get involved in the unit half way through the semester and think that you can forget about the first few topics.

**These are the steps that you should follow as you tackle each topic:**

- Read through the file that introduces the topic, identifies the learning objectives for the topic, and provides you with the various independent study tasks for the topic.

- Scan through the material relevant for the topic. This material is NOT a substitute for reading the text or working problems or watching lecture recordings, but they will give you an idea of what to expect in the topic.

- Read the required text book passages/chapter(s). Do not dwell on information you do not understand during first readings – the lectures will help clarify your learning, but only if you have undertaken the preparation.

- Watch the recorded lecture. Usually there will also be a related lecture illustration to which you need to refer. The lectures that are given to students taking the unit in face-to-face mode on the Hobart campus will be recorded, and you will be given a link to these recordings each week (see the Unit schedule at the end of this Outline). Click on “Support” on the Home page of this web site to find more information about lecture recordings and how to access them.

- Complete the tasks required for the topic. This will usually involve a number of multiple choice questions, matching questions, short discussion questions and practical problems. Do not underestimate the importance of these questions – these help you demonstrate your understanding of topics covered.

- Answers to topic questions and problems will be posted on MyLO one week after the topic’s scheduled activities. You are strongly advised not to just wait until the solutions are posted before looking at these activities.

- Discussion boards for each topic will also be created so that you can both ask other students questions about particular tasks you are not sure about, and in turn you might answer questions that have been asked by other students. The best learning happens by working things out, not by just being told; so do take advantage of this.

- Watch any recorded Workshop sessions to participate in additional practice opportunities. These sessions will provide you with the opportunity to practise procedures shown to you in the previous week’s lecture. The slower pace is deliberately intended to provide you with time to work through the task at hand, with answers revealed as you progress – to keep you on track through the various steps. Problems to be used in workshops will be provided to you on MyLO. Model answers to problems tackled in workshops will be placed on MyLO during the following week.
• It is very important that you check your understanding of each topic before moving onto the next, and resolving any outstanding items of confusion with further reading/practice and/or discussion.

Starting in Week 1, we plan online consultation sessions (for Distance students only) with your Unit Coordinator. Further information will be emailed to your UTas email account. Participation is essential.

PASS Program

In semester 1, 2014, the Student Centre is offering the PASS program for all BFA103 students. The Peer Assisted Study Session (PASS) Program is an academic program that supports students studying selected units. PASS provides peer-led, active learning environments in which students can work together to better understand course content. The ‘out-of-class’ sessions are conducted in an informal setting in which you can review notes, discuss readings, develop study tools, and prepare for tests or examinations. Data from universities, both national and international, indicate that PASS students earn higher subject grades, and withdraw less often, than non-PASS participants in units where the program is offered. Session times can be viewed either on your student timetable or on the PASS website: http://www.utas.edu.au/pass

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. BFA103) 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, or 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:
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 at home, work or the university.

For help in using MyLO go to:

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

All relevant learning resources for this unit will be available on MyLO. Assessment results will also be placed on MyLO. Since this unit makes extensive use of the MyLO facility, please check the site regularly for announcements, discussions and updates. You are encouraged to pose questions via MyLO rather than by e-mail to teaching staff as this allows everybody in the unit to participate in the discussion.

Consultation and Appointment:
Although you are expected to take responsibility for your own learning, you are not on your own. The lecturers and tutors are available to help and will provide you with details of their consultation times. Your lecture and tutors will advise of the time for consultations.
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.

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<thead>
<tr>
<th>Assessment Items</th>
<th>Due Date</th>
<th>Value/Weighting</th>
<th>Link to Learning Outcomes</th>
</tr>
</thead>
</table>
| Assessment Task 1: In-class Test 1 | Week beginning 24 March (Week 5) | Indiv. 10%  
Group 10%         | Learning Outcome 1      |
| Assessment Task 2: In-class Test 2 | Week beginning 28 April (Week 9) | 20%            | Learning Outcomes 2 & 3            |
| End of semester exam | Exam period             | 60%             | Learning Outcomes 1, 2 & 3         |

Assessment Item 1 – Class Test 1

Task Description:

The test will comprise 2 parts. First, a multiple choice/short answer test to be completed by individuals (10%). Following that, attending students will gather in their assigned groups to complete the same questions again (with perhaps some additional questions) in order to submit a group answer sheet (10%). A peer evaluation sheet will assess the contribution of each group member. Little or no contribution to the group answer will result in zero marks for an individual. The multiple choice test will cover all material from the first three topics. Some questions may require you to perform calculations and/or to write a commentary justifying your answers. More details will be provided in the week prior to the test, as will details for arranging distant student to complete the group part of the assessment.

This test will be conducted in lecture time for attending students, while distant students will be provided with a start-end time to submit online.

Task Length

Limited by time: 30 minutes (for each part); 60 minutes in total

Assessment Criteria:

See Learning Outcomes and Assessment Criteria on page 4.

Link to Unit’s Learning Outcomes:

See Learning Outcomes and Assessment Criteria on page 4.

Due Date: Week 5

Value: 10% + 10% = 20%
Assessment Item 2 – Class Test 2

Task Description:
The test will cover material from topics 4 to 8 inclusive (Company Accounting to Introduction to management accounting). It will include short written questions and multiple choice questions. Some questions may require you to perform calculations. Therefore you will need a non-programmable calculator. More details about the test will be provided in the week prior to the test.

This test will be conducted in workshop time.

Learning Outcomes and Assessment Criteria:
See Learning Outcomes and Assessment Criteria on page 4.

Task Length: Limited by time: 50 minutes

Assessment Criteria:
See Learning Outcomes and Assessment Criteria on page 4.

Link to Unit’s Learning Outcomes:
See Learning Outcomes and Assessment Criteria on page 4.

Due Date: Week 9

Value: 20%

Assessment Item 3 – Examination

Task Description:
Closed book. The examination will enable you to demonstrate your breadth and depth of understanding across all the unit material. All topics are examinable. An information sheet with details about the examination will be given to you in the last lecture of the semester and posted on MyLO at the end of that week. You will require a non-programmable calculator to complete the exam.

Learning Outcomes and Assessment Criteria:
See Learning Outcomes and Assessment Criteria on page 4.

Task Length: Limited by time: 3 hrs. + 15 minutes

Assessment Criteria:
See Learning Outcomes and Assessment Criteria on page 4.

Link to Unit’s Learning Outcomes:
See Learning Outcomes and Assessment Criteria on page 4.
**Due Date:** 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](http://www.utas.edu.au/exams/home).

**Value:** 60%

### How Your Final Result Is Determined.

Your final result is calculated by adding your weight-adjusted assessment marks to your weight-adjusted final exam score. You must achieve an overall mark of at least 50 per cent. To pass the unit it is not required that you score at least 50% on each individual assessment component although obviously you should aim to do so.

### 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](http://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 by the Head of School, with the request being 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](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](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](http://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](http://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 Academic Director - Undergraduate Programs:

- **Name:** David Kronenberg
- **Room:** 407 Commerce Building, Sandy Bay
- **Phone:** 6226 2280
- **Email:** david.kronenberg@utas.edu.au

Students are also encouraged to contact their Undergraduate Student Adviser who will be able to help in identifying the issues that need to be addressed, give general advice, assist by liaising with academic staff, as well as referring students to any relevant University-wide support services. Please refer to the Student Adviser listings at [www.utas.edu.au/first-year/student-advisers](http://www.utas.edu.au/first-year/student-advisers) for your advisers contact details.

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](http://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](http://www.utas.edu.au/governance-legal/students-complaints).

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/](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 one’s 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](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/](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>Start of Week</th>
<th>Text Chapter</th>
<th>Module</th>
<th>Topic</th>
<th>Assessment</th>
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<td>1</td>
<td>24 February</td>
<td>Ch. 1</td>
<td>1. Financial Accounting</td>
<td>1. The role of accounting in business</td>
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<td></td>
<td></td>
<td>Ch. 3 (74-82 only)</td>
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<tr>
<td>2</td>
<td>3 March</td>
<td>Ch. 4 (110-123 only)</td>
<td>2. Income statement and balance sheet</td>
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<td>Ch. 5 &amp; 6</td>
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<td>3. Cash flow statement</td>
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<td>2. Gearing and investment appeal ratios</td>
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<td>3. Internal decision making</td>
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**Examination Period: 7 – 24 June 2014**