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

College of Business and Economics (College)

BFA104
ACCOUNTING CONTEXT AND METHOD

12.50 Credit points

Semester 2, 2019

Unit Outline

Unit Coordinator
Patricia O’Keefe
## CONTACT DETAILS

### Unit coordinator

<table>
<thead>
<tr>
<th>Unit Coordinator/Lecturer/Tutor:</th>
<th>Patricia O'Keefe (Trish)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus:</td>
<td>Hobart</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:Patricia.Okeefe@utas.edu.au">Patricia.Okeefe@utas.edu.au</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>6226 1941</td>
</tr>
<tr>
<td>Room location and number:</td>
<td>311, Centenary Building</td>
</tr>
<tr>
<td>Consultation hours:</td>
<td>To be announced</td>
</tr>
</tbody>
</table>

### Other teaching staff

<table>
<thead>
<tr>
<th>Lecturer/Tutor:</th>
<th>Dr John Minas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus:</td>
<td>Cradle Coast</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:John.Minas@utas.edu.au">John.Minas@utas.edu.au</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>6324 3221</td>
</tr>
<tr>
<td>Room location and number:</td>
<td>D112 Launceston</td>
</tr>
<tr>
<td>Consultation hours:</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tutor:</th>
<th>Dr Sonia Shimeld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus:</td>
<td>Hobart</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:Sonia.Shimeld@utas.edu.au">Sonia.Shimeld@utas.edu.au</a></td>
</tr>
<tr>
<td>Room location and number:</td>
<td>To be announced</td>
</tr>
<tr>
<td>Consultation hours:</td>
<td>To be announced</td>
</tr>
</tbody>
</table>
WHAT IS THE UNIT ABOUT?

Unit description

Welcome to this foundation unit for students intending to undertake an Accounting Major in the Bachelor of Business. This unit is compulsory and is an important pre-requisite for second and third year units. You will consider the fundamental principles that underpin accrual accounting and financial reporting including how and why financial transactions are recorded as they are. The elements of the accounting cycle and techniques of measurement, recording and reporting for decision makers are also considered.

Intended Learning Outcomes

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

1. Explain fundamental principles of accrual accounting.
2. Identify, record and report financial transactions.
3. Explain and use internal control procedures.
Graduate Quality Statement

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

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

Alterations to the unit as a result of student feedback

N/A

Prior knowledge &/or skills

To enrol in this unit you must have successfully completed the prerequisite unit BFA103 Accounting and Financial Decision Making or its equivalent.
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Task 1: Portfolio</td>
<td>Continuous – marks will be allocated each week for work completed.</td>
<td>10</td>
<td>LO1, LO2, LO3</td>
</tr>
<tr>
<td>Assessment Task 2: Class Test</td>
<td>Week 6 (Lecture time)</td>
<td>15</td>
<td>LO1, LO2</td>
</tr>
<tr>
<td>Assessment Task 3: Assignment</td>
<td>Thursday, 3 October at 3 pm</td>
<td>15</td>
<td>LO2, LO3</td>
</tr>
<tr>
<td>Assessment Task 4: Examination – invigilated (externally)</td>
<td>Exam Period</td>
<td>60</td>
<td>LO1, LO2, LO3</td>
</tr>
</tbody>
</table>

Assessment details

Assessment Task 1: Portfolio

Task description

Workshops are held each week commencing in Week 2, with a total of ten in all. There will be no workshop in week 6 (the week of the in-class test) or in week 11 (a week set aside to work on your assignment). Details of the workshop questions will be posted on MyLO each week under the relevant study guide. Not all questions are to be completed beforehand. Some will be done during the workshop itself. It should be clear on MyLO which questions are to be completed beforehand.

You are required to make a genuine, solid attempt at the relevant workshop questions before the workshop and record your solutions to create a “portfolio” of your work. You may also record any questions you wish to ask the lecturer concerning the topic or workshop questions. Your work may be handwritten and presented in an A4 size notebook. Alternate pages may be left blank in order to make notes and corrections during the workshop. Alternatively you may prepare your answers electronically and print them out or bring a device with your completed answers saved. If you choose to use an electronic device to create your portfolio you must upload your
answers each week into the appropriate dropbox in the “Assignments” tab on MyLO. Each workshop has its own dropbox.

The purpose of this assessment is to enable you to practise answering questions similar to the worked examples covered in the practical demonstration classes and also theory questions based on the work you have covered online. The assessment task will also give you timely feedback on your progress and areas in need of attention. The portfolio should be an invaluable resource for test and exam preparation.

The suggested solutions to the workshop questions will be placed on MyLO each week. **Therefore, if you are unable to attend a workshop and wish to have your work considered, you MUST upload your answers to the dropbox on MyLO (scan your answers if they are handwritten) BEFORE your scheduled workshop. Work submitted after the workshop will not be accepted.**

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Describe and explain principles underlying accrual accounting procedures.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Identify and explain the components and purpose of financial statements.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Identify transactions that relate to the accounting cycle.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Apply double entry accounting principles to record financial transactions.</td>
<td>LO2</td>
</tr>
<tr>
<td>5</td>
<td>Communicate financial information in the form of financial statements.</td>
<td>LO2</td>
</tr>
<tr>
<td>6</td>
<td>Identify and explain principles of internal control.</td>
<td>LO3</td>
</tr>
<tr>
<td>7</td>
<td>Use basic internal control procedures.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Task Length**: There is no prescribed length for this task. Written answers, calculations and worksheets should be of sufficient length and detail to reflect a genuine, solid attempt at answering the various problems.

**Due by date**: Continuous assessment throughout semester

**Assessment Task 2: Test**

**Task description**: The test will involve questions relating to material covered in Topics 1 to 4 of the course. More details about the test will be provided in the week prior to the test.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
</table>

Generated by Akari
<table>
<thead>
<tr>
<th>Task</th>
<th>Description</th>
<th>LO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Describe and explain principles underlying accrual accounting procedures.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Identify transactions that relate to the accounting cycle.</td>
<td>LO2</td>
</tr>
<tr>
<td>3</td>
<td>Apply double entry accounting principles to record financial transactions.</td>
<td>LO2</td>
</tr>
</tbody>
</table>

**Assessment Task 3: Assignment**

- **Task description**: The assignment will be an individual assignment and will involve using Excel spreadsheets to finalise accounts for a business and prepare financial statements. Details of the assignment will be distributed during the semester.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Identify transactions that relate to the accounting cycle.</td>
<td>LO2</td>
</tr>
<tr>
<td>2</td>
<td>Apply double entry accounting principles to record financial transactions.</td>
<td>LO2</td>
</tr>
<tr>
<td>3</td>
<td>Communicate financial information in the form of financial statements.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Use basic internal control procedures.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Task Length**: The assignment is a practical assignment and therefore there is no word length requirement.

**Due by date**: Thursday, 3 October at 3 pm

**Assessment Task 4: Examination**

- **Task description**: Closed book examination - information about the examination will be given during the last week of the semester.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Describe and explain principles underlying accrual accounting procedures.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Identify and explain the components and purpose of financial statements.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Identify transactions that relate to the accounting cycle.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Apply double entry accounting principles to record financial transactions.</td>
<td>LO2</td>
</tr>
<tr>
<td>5</td>
<td>Communicate financial information in the form of financial statements.</td>
<td>LO2</td>
</tr>
</tbody>
</table>
Identify and explain principles of internal control.  

Use basic internal control procedures.

### Task Length
3 hours duration plus 15 minutes reading time.

### Due by date
Exam period

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**How your final result is determined**

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

Your grade will be determined in the following way:

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

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

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

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**Submission of assignments**

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

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

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.
Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.

**Requests for extensions**

In this Policy:

1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays;
   (b) ‘late’ means after the due date and time; and
   (c) ‘assessment items’ includes all internal non-examination based forms of assessment

2. This Policy applies to all students enrolled in TSBE Units at whatever Campus or geographical location.

3. Students are expected to submit assessment items on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.

4. Students who have a medical condition or special circumstances may apply for an extension. Requests for extensions should, where possible, be made in writing to the Unit Coordinator on or before the due date. Students will need to provide independent supporting documentation to substantiate their claims.

**Penalties**

Late submission of assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date. Assessment items submitted more than five (5) days late will not be accepted. Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

**Review of results and appeals**

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

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.
Please read and follow the directions provided by the University at: http://www.utas.edu.au/__data/assets/pdf_file/0018/314622/Review-of-Assessment.pdf

**Academic referencing**

Before starting your assignments, you are advised to familiarise yourself with the following electronic resources.

The first is the Harvard Referencing System Style Guide, which can be accessed from the UTAS library: http://utas.libguides.com/content.php?pid=27520&sid=199808. The Harvard style is the appropriate referencing style for this unit and the guide provides information on presentation of assignments, including referencing styles. In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

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

The second is the Tasmanian School of Business and Economics' Writing Assignments: A Guide, which can be accessed at: http://www.utas.edu.au/business-and-economics/student-resources. This guide provides you with useful information about the structure and style of assignments in the TSBE.

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

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

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

Plagiarism is a form of cheating. It is taking and using someone else’s thoughts, writings or inventions and representing them as your own; for example, using an author’s words without putting them in quotation marks and citing the source, using an author’s ideas without proper acknowledgment and citation, copying another student’s work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines. You may also find the Academic Honesty site on MyLO of assistance.

The intentional copying of someone else’s work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University.

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

For further information on this statement and general referencing guidelines, see the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.

Academic misconduct

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

a. seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or

b. improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline, and this can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in Ordinance 9: Student Discipline – Part 3 Academic Misconduct.
Student Behaviour

The University Behaviour Policy sets out behaviour expectations for all members of our University community including students and staff.

The aim in doing so is to ensure that our community members are safe, feel valued and can actively contribute to our University mission.

It is expected that community members behave in a manner that is consistent with our University values – respect, fairness and justice, integrity, trust, responsibility and honesty. There are also certain behaviours that are considered inappropriate, such as unlawful discrimination, bullying and sexual misconduct.

The accompanying University Behaviour Procedure sets out the process and avenues that University community members can access to resolve concerns and complaints regarding inappropriate behaviour by a University community member. Wherever possible, the focus will be on early intervention and a ‘restorative’ approach that creates awareness of inappropriate behaviour and its impact on others. However, in some cases, students who engage in inappropriate behaviour may be subject to disciplinary proceedings, which may impact upon continuation of their studies.

Students can seek support and assistance from the Safe and Fair Community Unit SaFCU@utas.edu.au or ph: 6226 2560.

Matters are dealt with in confidence and with sensitivity.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

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

Getting help with MyLO

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

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

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

Resources

Required readings

You will need the following text.


Textbooks may be purchased from the Co-op Bookshops in Hobart and Launceston. Alternately, an E-Text edition, which can be used on multiple devices and gives you “lifetime” access, may be purchased at a lower price from https://www.wileydirect.com.au/buy/accounting-10th-edition/

Recommended readings

N/A

Reading Lists

Reading Lists provide direct access to all material on unit reading lists in one place. This includes eReadings and items in Reserve. You can access the Reading List for this unit from the link in MyLO, or by going to the Reading Lists page on the University Library website.

Other Required Resources

You will need to have access to Excel software in order to complete the assignment for the unit.
Activities

Learning expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

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

Details of teaching arrangements

Blended Learning Mode

This unit is delivered in a blended mode. Some of the weekly tasks need to be completed by you in your own time and some are completed in face-to-face classes. You will find weekly “Study Guides” on MyLO which will guide you through what you need to do each week. You will be able to “tick off” the tasks as you complete them. Tasks that need to be completed in your own time include reading sections of the text and watching pre-recorded presentations on theoretical aspects of the unit.

Lectures (Practical Demonstrations)

The scheduled “lectures” in the unit are not typical lectures delivered using Powerpoint but involve an interactive practical demonstration of two hours duration. You will work, step by step, through a series of practical questions with the lecturer. The working of the questions will be fully explained, and you may ask questions along the way. This session will equip you with the skills you need to then complete the workshop questions for the next week. The Hobart practical demonstration will be recorded. Questions and proformas to be used in the sessions will be provided as part of the materials on MyLO each week. You need to download the relevant material for the practical demonstration and bring it with you to class in either printed or electronic form.

Workshops

Workshops are of two hours duration and will be held weekly, commencing in week two of semester. You will sign up to a particular workshop on MyLO and will be told how to do this in the first week of semester (not required for Cradle Coast). Please note that assessable workshop exercises are an integral part of the workshop program for this unit, and attendance is very important. Absence from a workshop may affect your level of achievement in Assessment Task 1. All workshop questions will be on
MyLO. Some are to be completed before you attend the class and form Assessment Task 1. Others will be completed during the workshop with your group. You may need to download the relevant material for the in-class part of the workshop and bring it with you to class in either printed or electronic form.

**Specific attendance/performance requirements**

Accounting Context and Method is a foundation unit for the accounting major and has some difficult content and a high workload. It is a prerequisite for many 2nd and 3rd year accounting units. In order to succeed in this unit, you must endeavour to attend all face-to-face classes. Your participation and engagement in this unit will be monitored. You must demonstrate evidence of having engaged actively with this unit and students not engaged will be contacted by the unit coordinator. This engagement will be monitored by completing the unit activation quiz on MyLO and by your attendance at classes (lectures and workshops) over the semester.

**Teaching and learning strategies**

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

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

During the first four weeks of this semester, your participation and engagement in this unit will be monitored. If you do not demonstrate evidence of having engaged actively with this unit by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

**Work Health and Safety (WHS)**

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s Work Health and Safety website and policy.
Communication

TO KEEP UP WITH ANNOUNCEMENTS REGARDING THIS UNIT

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

WHEN YOU HAVE A QUESTION

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

WHEN YOU HAVE AN ISSUE THAT WILL IMPACT ON YOUR STUDIES OR THE SUBMISSION OF AN ASSESSMENT TASK

If you have a personal question related to your studies or your grades, please contact teaching staff by email.

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

Concerns and complaints

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

Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life-planning issues, disability or illness which may affect your course of study, you are advised to raise these with the unit coordinator in the first instance.
There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.

**Student Success Program**

This unit is in partnership with the UTAS Student Success team. It is normal to take a while to learn how university works and because of this the Student Success team ring first year students to help with university processes and access to the full range of personal and learning support services at UTAS. A member of the Student Success team may have already contacted you by phone at the commencement of your studies to welcome you to the university. For this unit the team may also call to offer advice, support and referral to other staff or services.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE  BEGINNING</th>
<th>TOPIC/S</th>
<th>TEXT CHAPTER/S</th>
<th>WORKSHOPS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15 July</td>
<td>1  Introduction, double entry accounting and GST</td>
<td>Chapter 1, 2 and 3</td>
<td>No Workshop</td>
</tr>
<tr>
<td>2</td>
<td>22 July</td>
<td>2  General Journal, Ledger and Trial Balance</td>
<td>Chapter 3</td>
<td>Workshop Topic 1</td>
</tr>
<tr>
<td>3</td>
<td>29 July</td>
<td>3  Adjusting entries and 10 column worksheets</td>
<td>Chapter 4</td>
<td>Workshop Topic 2</td>
</tr>
<tr>
<td>4</td>
<td>5 August</td>
<td>4  Closing entries and internal financial statements</td>
<td>Chapter 5</td>
<td>Workshop Topic 3</td>
</tr>
<tr>
<td>5</td>
<td>12 August</td>
<td>5  Subsidiary ledgers and special journals</td>
<td>Chapter 7</td>
<td>Workshop Topic 4</td>
</tr>
<tr>
<td>6</td>
<td>19 August</td>
<td>TEST during lecture time</td>
<td></td>
<td>No Workshops this week</td>
</tr>
<tr>
<td>7</td>
<td>26 August</td>
<td>6  Inventory</td>
<td>Chapter 6 and 13</td>
<td>Workshop Topic 5</td>
</tr>
</tbody>
</table>

**Mid-semester break 2nd – 8th September**

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE  BEGINNING</th>
<th>TOPIC/S</th>
<th>TEXT CHAPTER/S</th>
<th>WORKSHOPS</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>9 September</td>
<td>7  Internal control and cash</td>
<td>Chapter 7 and 11</td>
<td>Workshop Topic 6</td>
</tr>
<tr>
<td>9</td>
<td>16 September</td>
<td>8  Non-current Assets</td>
<td>Chapter 14 and 15</td>
<td>Workshop Topic 7</td>
</tr>
<tr>
<td>10</td>
<td>23 September</td>
<td>9  Equity and presentation of Financial Statements</td>
<td>Chapter 9 and 17</td>
<td>Workshop Topic 8</td>
</tr>
<tr>
<td>11</td>
<td>30 September</td>
<td>Independent work on Assignment – no classes this week</td>
<td>Assignment due 3 pm Thurs, 3 Oct</td>
<td>No Workshops this week</td>
</tr>
<tr>
<td>12</td>
<td>8 October</td>
<td>10 Cash Flow Statements</td>
<td>Chapter 18</td>
<td>Workshop Topic 9</td>
</tr>
<tr>
<td>13</td>
<td>14 October</td>
<td>Unit Review</td>
<td></td>
<td>Workshop Topic 10</td>
</tr>
</tbody>
</table>

Exam Period 26 October – 12 November (inclusive)
The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

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

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