UNIT OUTLINE

Read this document to learn essential details about your unit. It will also help you to get started with your studies.

BFA301
Advanced Financial Accounting

Semester 2, 2017

THIS UNIT IS BEING OFFERED IN:

HOBART & LAUNCESTON

Taught by:

Claire Horner
Belinda Williams
and
Faisal Khan
## Contact Details

**Unit Coordinator:**  
Dr Claire Horner  
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Email: Claire.Horner@utas.edu.au  
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Consultation: Tuesdays 2-3pm

**Lecturer:**  
Dr Belinda Williams  
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Consultation: Thursdays 12-1pm

**Lecturer:**  
Faisal Khan  
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Phone: TBA  
Consultation: TBA
Unit Description

This unit is a compulsory unit in the accounting major and expands the skill, knowledge and understanding students have gained in BFA201 Financial Accounting. It integrates the theory and practice of financial accounting in relation to combined business entities. Students will critically evaluate professional and ethical decision making while applying International Financial Reporting Standards to prepare consolidated accounts and group reports. The consideration of the issues and techniques in this unit enhances the skills students will need to perform effectively in the workplace as a financial accountant.

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

You must have passed BFA201 Financial Accounting to enrol in this unit.

Enrolment in the Unit

Unless there are exceptional circumstances, you 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.

When does the unit commence?

The unit’s teaching schedule commences in the week beginning 17 July 2017.
University of Tasmania Graduate Quality Statement

The units in your course, including this unit, have been designed to cumulatively develop the graduate qualities outlined in the University’s Graduate Quality 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.

Tasmanian School of Business and Economics Vision and Mission

Vision

To advance the well-being, economic and social development of the people of Tasmania and our communities.

Mission

To advance research and learning in business and economics to the benefit of all our constituents leveraging the strengths of the University and the State of Tasmania.

We will achieve our mission by creating collaborative, innovative research, teaching and engagement programs that foster sustainable economic and social impact within Tasmania and provide a model for business schools throughout the region and world. Leveraging the strengths of our unique socio-ecological location in Tasmania and our strong interdisciplinary connections across the university, we will focus on three general domains: Person in Context (e.g. health, well-being and lifestyle in organizations and communities), Collaborative Entrepreneurship and Innovation, and Sustainability in Business and Community. Our approach to inter-disciplinary business education will provide a globally-recognised model that characterises many of the world’s leading business schools.

For further details on the Vision and Mission Statement of the Tasmanian School of Business and Economics please refer to our Strategic Goals.

Work, Health and Safety (WH&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: www.utas.edu.au/work-health-safety.
## Intended Learning Outcomes for BFA301

<table>
<thead>
<tr>
<th>Intended Learning Outcomes</th>
<th>Related Assessment Criteria or Module Level Learning Objectives</th>
<th>Assessment Methods</th>
<th>Course Level Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Learning Outcome 1</strong></td>
<td>Critically evaluate International Financial Reporting Standards (IFRS) for combined business entities.</td>
<td>Interpret and explain how the IFRS are used in preparing financial reports for combined business entities.</td>
<td>Test 1 and 2 Case study Exam</td>
</tr>
<tr>
<td></td>
<td>Critically evaluate the application of IFRS in making informed professional and ethical judgements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Learning Outcome 2</strong></td>
<td>Integrate theoretical and technical accounting knowledge, skills and competencies to prepare general purpose financial reports for combined business entities.</td>
<td>Exercise judgement to solve routine and challenging accounting problems for combined business entities.</td>
<td>Test 1 and 2 Case study Exam</td>
</tr>
<tr>
<td></td>
<td>Prepare financial reports applying IFRS to combined business entities, and justify the choice of IFRS adopted.</td>
<td></td>
<td>Test 2 Case study Exam</td>
</tr>
<tr>
<td><strong>Learning Outcome 3</strong></td>
<td>Communicate accounting information in a professional manner.</td>
<td>Communicate in English clearly, concisely and logically.</td>
<td>Test 1 and 2 Case study</td>
</tr>
<tr>
<td></td>
<td>Justify your arguments and solutions to problems and issues with reference to professional accounting standards, principles and pronouncements as required.</td>
<td></td>
<td>Test 1 and 2 Case study Exam</td>
</tr>
<tr>
<td></td>
<td>Follow formal academic writing styles and professional reporting conventions.</td>
<td></td>
<td>Case study</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.*

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.

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

It is expected that you actively engage in all scheduled learning activities (lectures and tutorials), diligently complete independent learning activities, and adequately prepare and revise for the case study assignment, tests and final examination. The unit will be presented in a face to face format over a 13 week period. There will be a 1 hour 50 minute lecture and a 50 minute tutorial. Tutorials will commence in week 2, and students are required to sign up to a tutorial group via MyLO in week 1. It is expected that students will make the necessary time available to attend these sessions and to prepare adequately.

As indicated, you will need to allocate additional time for independent study. The following table shows indicative time that you will need to allocate to the study of this unit per week over the 13 week semester:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Time Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 x Lecture</td>
<td>1 hour and 50 minutes</td>
</tr>
<tr>
<td>1 x Tutorial</td>
<td>50 minutes</td>
</tr>
<tr>
<td>Independent study and assessment tasks</td>
<td>7 hours (minimum)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9 hours 40 minutes per week</strong></td>
</tr>
</tbody>
</table>

It is very important for your learning that you attend every scheduled lecture and tutorial. If you miss any scheduled session, it is your responsibility to obtain any information that you have missed. Announcements made in lectures, lecture materials, tutorial discussion questions and problems, and solutions to tutorial problems will be available through the unit’s MyLO site.
Learning Resources

Prescribed Text
A prescribed text is a resource that you must have access to for the purposes of studying this unit.


Recommended Texts
A recommended text is a resource that you can use to broaden your understanding of the topics covered in this unit. You may also find a recommended text helpful when conducting research for assignments.


Other Recommended Resources
In addition to the texts recommended above, you are also expected to be familiar with the key academic journals in the discipline from which useful insights may be derived. In particular, you are encouraged to review regularly the relevant papers that are published by:

Australian Accounting Standards Board (AASB) http://www.aasb.com.au
International Accounting Standards Board (IASB) http://www.iasb.org/Home.htm

My Learning Online (MyLO)

Access to the MyLO online learning environment is required for this unit. The unit has its own MyLO site. To log into MyLO and access this unit, go to: http://www.utas.edu.au/mylo. To access the unit, select BFA301.


Technical requirements for MyLO

MyLO can be accessed via Library computers and in computer labs on campus. See: http://www.utas.edu.au/service-desk/helpsheet/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 during business hours.

Learning to use MyLO

When you log into MyLO, you will see a unit called Getting Started with MyLO. Enter this unit to learn more about MyLO, and to practise using its features.
MyLO Expectations

1. You are expected to maintain the highest standards of conduct across all modes of communication with staff and 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 abided 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 you check your units in MyLO for updates at least once a day.

Using MyLO for BFA301

IMPORTANT! Before you are given access to your unit’s MyLO resources, you must complete the Student Agreement quiz. To complete the quiz:

1. Go to the unit’s MyLO site.

2. Select the Content button, then select the Begin Here module.

3. Read the information in Step 1: Important Student Information, and Step 2: Download and Read the Unit Outline.
4. Select Step 3: Complete the Student Agreement Quiz and then click Start Quiz!

5. Read the statements related to the Unit Outline, Plagiarism and Academic Integrity; select Yes to agree; and then submit the quiz. You should now be able to access all available unit content in MyLO in the Learning Hub module. You need to do this only once in each MyLO unit.

Other important resources on MyLO

You are expected to regularly check MyLO for any updates in relation to the unit. MyLO has been incorporated into the delivery of this unit to enhance your learning experience, by providing access to up-to-date course materials, and allowing for online discussion.

In addition to the lecture slides which are uploaded on MyLO on a weekly basis, other unit-related materials such as supplementary readings and assessment guides can also be accessed on MyLO.

You are also expected to engage in active discussion about issues related to the unit through the discussion forums and chat rooms that are available on MyLO: this is particularly helpful for distance students who may utilise the facilities available on MyLO to contact their fellow distance students and form groups to complete any group assessment tasks for this unit. In this regard, MyLO should be treated as the unit’s critical platform for learning and communication.

Student Feedback via eVALUate

At the conclusion of this unit, you will be asked to provide online responses to a number of matters relating to the learning and teaching within the unit. You 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

Changes have been made to delivery methods, and the assessment structure.
**Details of Teaching Arrangements**

**Lectures**

Lectures will be used to introduce the various topics that we will cover in the unit. The Unit Schedule section of this Unit Outline gives you the weekly program of lecture topics. Lecture slides and case study examples will be available each week for you to print out from MyLO. That said, most of the case studies will use Excel templates, so an alternative to printing would be to download the files and bring your laptop or tablet device to lectures.

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 lecture each week.

Note that important information not contained in the lecture slides will also be provided in lectures. For example, lectures later in the semester will be used to explain arrangements for tests, the financial statements case study and the final examination. Notice of these arrangements will also be provided on MyLO at the end of the relevant week.

**Tutorials**

Tutorials start in week 2. You will be advised how to sign up for a tutorial in your first lecture and on MyLO.

In the tutorial, your tutor will guide you through one or two case studies each week. These case studies will be based on the previous week’s lecture topic (they are a separate from the independent study tasks explained below) and will be placed on MyLO at the beginning of each week. It is important to realise that financial accounting techniques will be practiced and reinforced in the tutorials. It is expected that you will have completed the required reading and independent study tasks prior to attending the tutorial for that topic. This will be necessary so that you can work efficiently with your tutor to complete the tutorial case studies. Your tutor will also review any difficulties that you have had in completing the independent study tasks.

**Communication, Consultation and Appointments**

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

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

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

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

A NOTE ABOUT EMAIL CORRESPONDENCE

You are expected to check your UTAS email (WebMail) on a regular basis – at least three times per week. To access your WebMail account, login using your UTAS username and password at https://webmail.utas.edu.au/.

You are strongly advised not to forward your UTAS emails to an external email service (such as gmail or Hotmail). In the past, there have been significant issues where this has occurred, resulting in UTAS being blacklisted by these email providers for a period of up to one month. To keep informed, please use your UTAS email as often as possible.

We receive a lot of emails. Be realistic about how long it might take for us to respond. Allow at least TWO (2) business days to reply. Staff are not required to respond to emails where students do not directly identify themselves, are threatening or offensive, or come from external (non-UTAS) email accounts.

When you write an email, you must include the following information. This helps teaching staff to determine who you are and which unit you are talking about.

- Family name
- Preferred name
- Student ID
- Unit code (BFA301)
- Questions
  - If your question is about an assessment task, please include the assessment task number or name.
Assessment

How Your Final Result Is Determined

To be eligible to pass this unit you will need to attain an overall mark of 50% and satisfactorily pass each of the intended learning outcomes for the unit. Details of each assessment item are outlined below.

Assessment Schedule

<table>
<thead>
<tr>
<th>Assessment Items</th>
<th>Due Date</th>
<th>Value/Weighting</th>
<th>Link to Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment 1 Test 1</td>
<td>Week 6</td>
<td>10%</td>
<td>Learning Outcome 1, 2, 3</td>
</tr>
<tr>
<td>Assessment 2 Test 2</td>
<td>Week 12</td>
<td>10%</td>
<td>Learning Outcome 1, 2, 3</td>
</tr>
<tr>
<td>Assessment 3 Case study</td>
<td>Friday 22 September 2017 at 5.00 pm.</td>
<td>20%</td>
<td>Learning Outcome 1, 2, 3</td>
</tr>
<tr>
<td>Assessment 4 Examination</td>
<td>Held in the formal examination period at the end of semester.</td>
<td>60%</td>
<td>Learning Outcome 1, 2, 3</td>
</tr>
</tbody>
</table>

Assessment Item 1 – Test 1

Task Description: The test will cover topics from Weeks 1 to 4 and include: short calculation type questions; multiple choice and true-false questions; journal entries; other questions of a short answer nature. Further information will be provided in the week prior to the test.

Task Length: TBA

Assessment Criteria: See Learning Outcomes and Assessment Criteria on page 5.

Link to Unit’s Learning Outcomes: See Learning Outcomes and Assessment Criteria on page 5.

Due Date: Week 6

Value: 10%
### Assessment Item 2 – Test 2

**Task Description:** The test will cover topics from Weeks 7-10 and include: short calculation type questions; multiple choice and true-false questions; journal entries; other questions of a short answer nature. Further information will be provided in the week prior to the test.

**Task Length:** TBA

**Assessment Criteria:** See Learning Outcomes and Assessment Criteria on page 5.

**Link to Unit’s Learning Outcomes:** See Learning Outcomes and Assessment Criteria on page 5.

**Due Date:** Week 12

**Value:** 10%

### Assessment Item 3 – Case Study

**Task Description:** This will be a case study style assignment that will require you to work individually to prepare consolidated financial statements and some of the notes to the financial statements for a group of companies. A detailed case study brief will be provided, which will specify the requirements for the assignment.

**Task Length:** TBA

**Assessment Criteria:** See Learning Outcomes and Assessment Criteria on page 5.

**Link to Unit’s Learning Outcomes:** See Learning Outcomes and Assessment Criteria on page 5.

**Due Date:** Friday 22nd September at 5.00pm

**Value:** 20%

### Assessment Item 4 – Final Examination

**Task Description:** The final exam is closed book. Only non-programmable calculators and writing materials are allowed in the exam room (no notes etc. are allowed). The exam will enable you to demonstrate understanding of the unit material. All topics covered in the unit are examinable.

**Task Length:** 3 hours (and 15 minutes reading time)

**Assessment Criteria:** See Learning Outcomes and Assessment Criteria on page 5.

**Link to Unit’s Learning Outcomes:** See Learning Outcomes and Assessment Criteria on page 5.

**Due Date:** Held in the formal examination period at the end of semester.

**Value:** 60%
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.

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

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.

Submission of Assessment Items

Lodging Assessment Items

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.

Late Assessment and Extension Policy

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.

5. 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.

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

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

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**Academic Referencing and Style Guide**

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](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](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.

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**Review of Assessment and Results**

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.

Review of Assessment consists of re-marking the final exam (where applicable), checking the addition of all marks, and a check to ensure that all marks have been included in the final result.

Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. If you have passed the unit 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.
Further Support and Assistance

If you are experiencing difficulties with your studies or assessment items, have personal or life-planning issues, disability or illness that may affect your study, then you are advised to raise these with your lecturer or tutor in the first instance.

You are also encouraged to contact your 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 you to any relevant University-wide support services. Please refer to the Student Adviser listings at [http://www.utas.edu.au/students/learning/advisers](http://www.utas.edu.au/students/learning/advisers) for your adviser’s 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 [http://www.utas.edu.au/students/learning/advisers](http://www.utas.edu.au/students/learning/advisers). The University also has formal policies, and you can find out details about those from that link.

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/university-council/university-governance/ordinances](http://www.utas.edu.au/university-council/university-governance/ordinances).

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.

It also means 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.utas.edu.au/curriculum-and-quality/academic-integrity-and-misconduct](http://www.utas.edu.au/curriculum-and-quality/academic-integrity-and-misconduct). 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/students/learning/academic-integrity or follow the link under ‘Policy, Procedures and Feedback’ on the Current Students homepage.
## Study Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Start of Week</th>
<th>Topic/s and activities</th>
<th>Text Chapter/s</th>
<th>Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>17 July</td>
<td>Business Combinations</td>
<td>Chapter 25</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>24 July</td>
<td>Consolidation 1: Controlled entities</td>
<td>Chapter 26</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>31 July</td>
<td>Consolidation 2: Wholly owned subsidiaries</td>
<td>Chapter 27</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>7 August</td>
<td>Consolidation 3: Intra-group transactions</td>
<td>Chapter 28</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>14 August</td>
<td>Consolidation 4: Intra-group transactions (cont.)</td>
<td>Chapter 28</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>21 August</td>
<td>Test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>28 August</td>
<td>Consolidation 5: Non-controlling interests</td>
<td>Chapter 29</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td><strong>Mid-Semester Break: Monday 4 – Friday 8 September 2017 (inclusive)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>11 September</td>
<td>Consolidation 6: Non-controlling interests (cont.)</td>
<td>Chapter 29</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>18 September</td>
<td>Translation of the financial statements of foreign entities</td>
<td>Chapter 24</td>
<td>Case Study due 22 September</td>
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<td>10</td>
<td>25 September</td>
<td>Associates and joint ventures</td>
<td>Chapter 31</td>
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<td>11</td>
<td>2 October</td>
<td>Joint arrangements</td>
<td>Chapter 32</td>
<td></td>
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<td>12</td>
<td>9 October</td>
<td>Test</td>
<td></td>
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<tr>
<td>13</td>
<td>16 October</td>
<td>Revision</td>
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**Examination Period: 28 October – 14 November 2017 (inclusive)**