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

College of Business and Economics (College)

BFA301
ADVANCED FINANCIAL ACCOUNTING

12.50 Credit points

Semester 2, 2019

Unit Outline

Unit Coordinator
Dr Bernadette Smith
CONTACT DETAILS

Unit Coordinator

Unit Coordinator: Dr Bernadette Smith
Campus: Hobart
Email: Bernadette.Smith@utas.edu.au
Phone: (03) 6226 2282
Room location and number: Room 324 Centenary Building East
Consultation hours: Mondays 12noon to 2pm

Other teaching staff

Launceston Lecturer: Dr Rakesh Pandey
Campus: Launceston
Email: Rakesh.Pandey@utas.edu.au
Phone: (03) 6324 3352
Room location and number: Room D11, Building D
Consultation hours: Thursdays 2pm – 4pm

CONTENTS
# WHAT IS THE UNIT ABOUT?

- **Unit Description**
- **Intended Learning Outcomes**
- **Graduate Quality Statement**
- **Alterations to the Unit as a Result of Student Feedback**
- **Prior Knowledge &/or Skills**

# HOW WILL I BE ASSESSED?

- **Assessment Schedule**
- **Assessment Details**
- **How Your Final Result is Determined**
- **Submission of Assignments**
- **Academic Referencing**
- **Academic Misconduct**
- **Student Behaviour**

# WHAT LEARNING OPPORTUNITIES ARE THERE?

- **MyLO**
- **Resources**
- **Activities**
- **Communication**
- **Concerns and Complaints**
- **Further Information and Assistance**

# ACCREDITATION

- **AACSB Accreditation**
WHAT IS THE UNIT ABOUT?

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.

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

2. Integrate theoretical and technical accounting knowledge, skills and competencies to prepare general purpose financial reports for combined business entities.
3. Communicate accounting information in a professional manner.
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

- One major test replaces two separate tests.
- Inclusion of Cash Flow statements as a new topic.

Prior knowledge &/or skills

You must have passed BFA201 Financial Accounting to enrol in the unit.
### 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>In-class Test</td>
<td>Week 6 – Lecture</td>
<td>20</td>
<td>LO1, LO2, LO3</td>
</tr>
<tr>
<td>Case Study</td>
<td>30th September 2019 5pm</td>
<td>20</td>
<td>LO1, LO2, LO3</td>
</tr>
<tr>
<td>Final Examination</td>
<td>Held in the formal examination period at the end of Semester</td>
<td>60</td>
<td>LO1, LO2, LO3</td>
</tr>
</tbody>
</table>

#### Assessment details

**Assessment Task 1: In-class Test**

**Task Description**

This test, which covers practical, theoretical and some multiple-choice questions will cover topics from Weeks 1 to 5. The test will be structured as per final exam conditions and should be approached with the same level of rigor and preparation. Further information will be provided in the week prior to the test. If you miss the in-class test, the weighting of the test will not be added to the exam. A default of zero will be recorded if you miss a test. Students with ‘special circumstances’ may request a viva voce as an alternative assessment. The viva is an oral exam/interview where you are quizzed on each of the test topics. The request must be in writing to the Unit Coordinator with supporting documentation provided. Special circumstances include medical or compassionate grounds, but not work, holidays or other commitments.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interpret and explain how the IFRS are used in preparing financial reports for combined business entities.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Exercise judgement to solve routine and challenging accounting problems for combined business entities.</td>
<td>LO2</td>
</tr>
<tr>
<td>Task</td>
<td>Criterion Description</td>
<td>Measures ILO:</td>
</tr>
<tr>
<td>------</td>
<td>---------------------------------------------------------------------------------------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>3</td>
<td>Communicate in English clearly, concisely and logically</td>
<td>LO3</td>
</tr>
<tr>
<td>4</td>
<td>Justify your arguments and solutions to problems and issues with reference to professional accounting standards, principles and pronouncements as required.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Assessment Task 2: Case Study**

**Task Description**

This will be a case study style assignment to prepare a report containing consolidated financial statements and 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.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interpret and explain how the IFRS are used in preparing financial reports for combined business entities.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Critically evaluate the application of IFRS in making informed professional and ethical judgements.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Exercise judgement to solve routine and challenging accounting problems for combined business entities.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Prepare financial reports applying IFRS to combined business entities, and justify the choice of IFRS adopted.</td>
<td>LO2</td>
</tr>
<tr>
<td>5</td>
<td>Communicate in English clearly, concisely and logically.</td>
<td>LO3</td>
</tr>
<tr>
<td>6</td>
<td>Justify your arguments and solutions to problems and issues with reference to professional accounting standards, principles and pronouncements as required.</td>
<td>LO3</td>
</tr>
<tr>
<td>7</td>
<td>Follow formal academic writing styles and professional reporting conventions.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Task Length**

To be advised.

**Due by date**

30th September 5pm
Assessment Task 3: 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.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interpret and explain how the IFRS are used in preparing financial reports for combined business entities.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Critically evaluate the application of IFRS in making informed professional and ethical judgements.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Exercise judgement to solve routine and challenging accounting problems for combined business entities.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Communicate in English clearly, concisely and logically.</td>
<td>LO3</td>
</tr>
<tr>
<td>5</td>
<td>Justify your arguments and solutions to problems and issues with reference to professional accounting standards, principles and pronouncements as required.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

Task Length | 3 hours (and 15 minutes reading time)

Due by date | The final exam is conducted by the Student Centre in the formal examination period. See the Examinations and Results page on the University’s website, or access your personal exams timetable by logging into the eStudent Centre - Personal Exams Timetable for specific date, time and location closer to the examination period.

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.
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:


**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 assessorable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessorable 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.
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 [available from the Co-op Bookshop]:


NOTE: This latest edition of Loftus et al. (2018) has combined interactive online activities in the textbook (i.e. the E-Text with additional online resources). This rich digital resource brings financial reporting to life with media such as videos, case studies, interactives and revision materials embedded at the point of learning.

ELECTRONIC READING DEVICE: If you choose to purchase an e-book you will need to bring a copy with you to class on your preferred electronic reading device. The e-book will be available for you to download onto 4 different devices (e.g. smart phone, ipad, tablet, laptop, etc.) and any tags or highlights you use on one device will be automatically updated on the others.

Even if you purchase the print version of the textbook, it will be very useful to also bring with you an electronic device (with internet capabilities) to class, as there will be many times when you will need to download and access information.
Recommended readings


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 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. You are also 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.ifrs.org/Home.htm

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
N/A
Specific attendance/performance requirements

In this unit, your active engagement will be monitored in the following way:

- Attendance and active participation at the Weekly tutorial, commencing in Week 2.

If you do not demonstrate evidence of having engaged actively with this unit through your attendance and active participation within tutorials by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

Teaching and learning strategies

This unit has been planned to occupy, on average, 10 hours of your time for each of the 13 weeks of semester. The hours are allocated between:

- 1 x Lecture - 1 hour 50 minutes
- 1 x Tutorial workshop - 50 minutes
- Independent study & assessment tasks - 7 hours (approximately)

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.

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 the test, the 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 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.

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.

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.

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.

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, Safety Net Grant Scheme (TUU) 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.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE BEGINNING</th>
<th>TOPIC/ MODULE/ FOCUS AREA</th>
<th>ACTIVITIES</th>
<th>RESOURCES/ READINGS/ FURTHER INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15 July</td>
<td>Introduction to BFA301 Business combinations</td>
<td></td>
<td>Chapter 25</td>
</tr>
<tr>
<td>2</td>
<td>22 July</td>
<td>Consolidations 1: Controlled Entities Application to accounting theory</td>
<td></td>
<td>Chapter 26 Chapter 2</td>
</tr>
<tr>
<td>3</td>
<td>29 July</td>
<td>Consolidations 2: Wholly owned subsidiaries</td>
<td></td>
<td>Chapter 27</td>
</tr>
<tr>
<td>4</td>
<td>5 August</td>
<td>Consolidations 3: Intra-group transactions (part a)</td>
<td></td>
<td>Chapter 28</td>
</tr>
<tr>
<td>5</td>
<td>12 August</td>
<td>Consolidations 3: Intra-group transactions (part b)</td>
<td></td>
<td>Chapter 28</td>
</tr>
<tr>
<td>6</td>
<td>19 August</td>
<td>In-class Test</td>
<td>No other classes this week</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>26 August</td>
<td>Consolidations 4: Non-controlling interest</td>
<td></td>
<td>Chapter 29 &amp; 30</td>
</tr>
</tbody>
</table>

Mid-semester break 2 – 8th September

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE BEGINNING</th>
<th>TOPIC/ MODULE/ FOCUS AREA</th>
<th>ACTIVITIES</th>
<th>RESOURCES/ READINGS/ FURTHER INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>9 September</td>
<td>Cash Flow Statements</td>
<td>Separate resource – to be provided</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>16 September</td>
<td>Translation of the financial statements of foreign entities</td>
<td>Chapter 24</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>23 September</td>
<td>Case Study Assignment – independent study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>30 September</td>
<td>Associates and joint ventures</td>
<td>Case study due 30th September 5pm</td>
<td>Chapter 31</td>
</tr>
<tr>
<td>12</td>
<td>8 October</td>
<td>Joint arrangements</td>
<td></td>
<td>Chapter 32</td>
</tr>
<tr>
<td>13</td>
<td>14 October</td>
<td>Revision</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Examination Period 26th October – 12th November (inclusive)
ACCREDITATION

AACSB Accreditation

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.