

# **ACCT1511**

## **Accounting & Financial Management 1B**

### **Course Outline**

### **Semester 2, 2017**

### **Course-Specific Information**

The Business School expects that you are familiar with the contents of this course outline. You must also be familiar with the Course Outlines Policies webpage which contains key information on:

- Program Learning Goals and Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Student Support and Resources

This webpage can be found on the Business School website:

<https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

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## COURSE-SPECIFIC INFORMATION

### 1 STAFF CONTACT DETAILS

Course Role:	Staff	Email	Room
Lecturer-in-charge	Dr Victoria Clout	v.clout@unsw.edu.au	Quad 3091
Lecturer	Dr Hien Hoang	<a href="mailto:hien.hoang@unsw.edu.au">hien.hoang@unsw.edu.au</a>	Quad 3100
Lecturer	Dr Patricia Strong	t.strong@unsw.edu.au	Quad 3067

The policies regarding staff contact are as follows:

- The full-time staff will be available for consultation starting from Weeks 2 to 13 and STUVAC.
- Consultation hours will be advised on Moodle in a consolidated timetable. Students are encouraged to consult with staff face-to-face. Consultation will not be provided via email or phone.
- Content questions can ONLY be posted to the Discussion Board on Moodle. These questions will not be answered by email.
- Consultation times during Week 13 and STUVAC will likely vary and be posted on Moodle later in the semester.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted please make sure that:

- **You use your UNSW email address** when corresponding with AFM1B staff. Emails from other addresses are not accepted nor replied to.
- You must use appropriate communication level with staff, emails and discussion board posts that use short hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood by staff will not reply.
- **You must identify yourself by your full name, student number and tutorial day and time.**

**Please be aware that Staff will not necessarily reply to students to inform them if their emails are noncompliant.**

Complaints about this the assessment and other aspects of this course should be directed to the Lecturer-in-Charge in the first instance and if unsatisfied with the response should then be directed to the School of Accounting Grievance Officer: <https://www.business.unsw.edu.au/about/schools/accounting/contact>

## 2 COURSE DETAILS

### 2.1 Teaching Times and Locations

A consolidated timetable on the Moodle site shows the times/days of lectures, tutorials, staff consultation times, and PASS classes. It is essential that you attend the lecture and tutorial in which you are formally enrolled. If you attend a different time slot, there may not be a seat available as most classes are at maximum capacity. Students can only undertake assessments of this course in the tutorial they are formally enrolled in on myUNSW and for group assessments they must participate with the group they are pre-allocated into. Group allocations will be made available on Moodle prior to Week 3.

Lectures start in Week 1 and continue to Week 12 (inclusive). Tutorials start in Week 3 and are held every second week and continue to Week 13 (inclusive). The time and location details are as per myUNSW.

Medical certificates can be provided to cover an absence from a tutorial. A student who leaves the 2 hour tutorial before the tutorial has concluded will be marked as absent. Class conduct must consistent with the UNSW Student Code Policy and students who do not adhere to the class conduct policy will be asked to leave the tutorial:

<https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf>

### 2.2 Units of Credit

The course is worth 6 units of credit.

### 2.3 Summary of Course

Accounting and Financial Management 1A and 1B are part of the integrated first-year accounting program designed to give students an understanding of the ways in which financial information is generated within the corporation, and the uses of this information.

- AFM1A is concerned with the analysis and design of a financial accounting system which reflects the activities of an entity in the economic and legal environment, and attempts to meet the information needs of parties in the present institutional and regulatory environment. The assumptions and choices made in the design of such an accounting information system are explored.
- AFM1B builds on this introductory knowledge from AFM1A by showing ways in which accounting information systems can accommodate more complex events and provide additional reports. It further develops the preparation of the Balance Sheet, Income Statement and Cash Flow Statement. It also considers the analysis of financial statements by users, the use of accounting information by the management within the entity. AFM1B prepares you for further accounting courses and contains the appropriate preparation for you in an accounting major.

## 2.4 Course Aims and Relationship to Other Courses

This course is offered by the School of Accounting and is a core course for students enrolled in the Bachelor of Commerce Major in **Accounting** (or Double-Major with Accounting and some other major). To enrol in this course, the following pre-requisite must have been satisfied – ACCT1501: Accounting and Financial Management 1A. This course is also a part of the core curriculum studies required by CPA Australia and the Institute of Chartered Accountants in Australia (ICAA).

## 2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams').

For more information on Program Learning Goals and Outcomes, see the School's Course Outlines Policies webpage available at <https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all Business undergraduate students:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	<ul style="list-style-type: none"><li>Define, identify, and classify economic transactions into components of the financial statements, such as revenues, expenses, assets (current assets such as inventory, and non-current assets), liabilities, and equity, and be able to explain their inter-relationships.</li><li>Demonstrate technical competency with journal entries &amp; T-accounts, in order to construct financial statements.</li><li>Complete the preparation of the Balance Sheet &amp; Income Statement and understand how they articulate through the Statement of Changes in Equity.</li><li>Prepare a Cash Flow Statement using both the direct and indirect methods, as well as recognise its relationship to the Balance Sheet and Income Statement, and distinguish between three different types of cash flows.</li></ul>	Team quizzes Exit quizzes Final Exam

		<ul style="list-style-type: none"> <li>Analyse the financial statements in order to determine a corporation's performance as part of the investment decision making process, by calculating and interpreting financial ratios and accounting policies.</li> <li>Prepare management reports including the Cost of Goods Manufactured Statement and Budgets for manufacturing organisations, and understand how these reports are used by managers in their decision making.</li> </ul>	
2	Critical thinking and problem solving	<ul style="list-style-type: none"> <li>Develop critical thinking skills in analysing, communicating and presenting arguments based on accounting information;</li> <li>Develop problem solving skills to find solutions to tasks relating to accounting application in the practice of accounting.</li> <li>To interpret and analyse transaction data, financial statement data and to communicate the findings of these results.</li> <li>Become familiar with the financial media of real-world accounting and its reporting of the public discussion of accounting issues and reporting of financial results of companies</li> </ul>	Team quizzes Exit quizzes Final Exam
3a	Written communication	Construct written work which is logically and professionally presented.	Not specifically assessed
3b	Oral communication	Communicate ideas in a succinct and clear manner during tutorials.	Not specifically assessed
4	Teamwork	Not specifically addressed in this course.	Not specifically assessed
5a.	Ethical, social and environmental responsibility	Not specifically addressed in this course.	Not specifically assessed
5b.	Social and cultural awareness	Not specifically addressed in this course.	Not specifically assessed

### 3 LEARNING AND TEACHING ACTIVITIES

#### 3.1 Approach to Learning and Teaching in the Course

Successful study of ACCT1511 requires discipline, persistence, diligence but, most of all, your engagement with the teaching and learning activities. At UNSW, the focus is on your self-directed search for knowledge. Lectures, tutorials, online videos, Moodle materials and textbook readings are designed to help you learn. The aim is provide you with a flexible but directed learning approach. The assessment items of team quizzes and exit quizzes will provide you with ongoing feedback on your performance in the course.

This course is comprised of two face-to-face classes, including a 2 hour lecture weekly, and a 2 hour tutorial every second week. Students are expected to attend both lectures and tutorials. In the tutorials students are highly encouraged to interact with their group peers as well as the tutor. Students who routinely miss lectures and tutorials and/or do not participate actively during the tutorials typically fail this course. Speak up during tutorials to obtain the maximum benefit. Behaviour during lectures and tutorials can be informal but must remain respectful to your fellow students and towards the lecturer and tutor.

### 3.2 Learning Activities and Teaching Strategies

You are expected to attend **one 2-hour lecture stream per week from Week 1 to Week 12** and **one 2-hour tutorial every second week from Week 3 to Week 13**.

#### Lectures:

You are required to enrol into a lecture stream. The purpose of each lecture is to introduce and explain concepts that are critical to the core themes of the course. Overcrowding is a hazard and will not be allowed, so you should attend the lecture stream you have enrolled in. If you arrive at lecture 15 minutes late you may be turned away due to lack of seats. **Summary lecture materials (Handout document) will be available on Moodle to be downloaded before each week's lecture.** Each lecture includes a short workshop at the end in which the lecturer will go through a question selected from a past examination paper to give guidance on how to apply the knowledge introduced in that lecture to answer an examination question.

#### Tutorials:

You are also expected to attend one 2-hour tutorial every second week **starting Week 3** which will cover materials introduced in the lectures in the two weeks before. Prior to each tutorial you should have attended the lectures and watched the relevant course videos on Moodle. The course videos are a necessary online component of the course for preparation for each tutorial but are not a substitute for lecture and tutorial attendance. Complete the preparation questions as directed from section 7 of this course outline prior to tutorial, where these questions are from the textbook. During the tutorial there are questions that will be worked through as a group in order to complete the team quizzes and the individual exit quizzes. These tutorial questions will be posted together with the lecture material on the course Moodle site and must be printed and brought to tutorial each week. Each tutorial provides you with the opportunity to test your knowledge – the tutor may direct you to present some of your group's answer from time to time. Active participation during the tutorials is vital for you to get the most out of the tutorial.

In order to obtain feedback on content questions you should in the first instance ask your tutor during the tutorial. As your group prepares an answer to a tutorial question the tutor will be providing feedback to the group as a whole and to individuals where needed. Students must take notes during the tutorials in order to obtain the full benefit of the tutorial. Notes should be made on paper where possible and templates for questions printed from Moodle and brought to the tutorials. In order to be able to answer tutorial questions students need to come to the tutorial prepared – i.e. having attended lectures and watched the videos on the Active Learning Platform (ALP) that can be accessed through Moodle, completed the preparation questions (listed in section 7 of this course outline and contained in the textbook) and printed out the tutorial questions from Moodle.

This course will use the smart student response system Socrative to (i) conduct team quizzes and (ii) individual exit quizzes in tutorials. It is important that all students have access to Socrative, therefore, students are encouraged to bring their web-enabled devices to lectures and tutorials (e.g. smart phones, tablets, and laptops). The Socrative app is available in Google Play and iTunes stores or login to [www.socrative.com](http://www.socrative.com) from a browser on a wifi capable device. In the event that a web-enabled device is not available, students may be given traditional paper-based quizzes/feedback forms.

In addition, Moodle will be used to facilitate online discussions, post videos, as well as general announcements. Students are responsible for checking Moodle on a regular basis.

## Staff Consultation: from week 2

Staff consultation times provide a friendly opportunity to meet with one of the lecturing team in a different environment in which to address your general areas of difficulty in the course. This is a face-to-face opportunity to have your questions answered. Specific questions are welcome. Staff consultation can also be used to ask general questions, like “I’m having real difficulty in applying the definition and recognition criteria of assets. Can you please help me?” The full-time teaching staff of 1B are available for consultation whether you take 5 or 50 minutes. As such, you are wasting resources by NOT attending. However, note that during busy times staff will try to accommodate as many students as possible. The staff will be available during the STUVAC week for consultation prior to the final exam (details will be provided on Moodle).

## Peer Assisted Study Sessions (PASS): from week 2

PASS is an integral component of ACCT1511. They are alternative consultations sessions in a more informal setting. Feel free to walk-in and walkout anytime or stay for the entire 2 hours. PASS leaders are third year students who have gone through a similar experience and can understand and empathise with your situation.

In these sessions your PASS leader will help you revise tutorial materials from previous weeks, and answer any questions (whether general or specific) that you may have.

# 4 ASSESSMENT

## 4.1 Formal Requirements

In order to pass this course, you must:

- Achieve a composite mark of at least 50%; **AND**
- Make a satisfactory attempt at all assessment tasks (see below).

In accordance with the university policy, you are expected to attend at least 80% of tutorials.

Please note that there will only be ONE supplementary exam that will be held on 5 December 2017. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam (see <https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>)



## 4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
Team Quizzes	20%	10 to 20 minutes	BEST 4 quizzes out of 5 quizzes, first quiz in week 5, held during tutorials
Exit Quizzes	20%	10 to 20 minutes	BEST 4 quizzes out of 5 quizzes, first quiz in week 5, held at the end of the tutorial
Final Exam	60%	2 hours 10 minutes perusal	University Exam Period
Total	100%		

### Team Quizzes (20%)

Pre-reading for the team quizzes is specified in section 7 of this course outline. Preparation for quizzes includes attending lectures, watching the course videos on Moodle and engaging with the textbook and attempting preparation question. Team quizzes are based on the Team-based Learning approach – a collaborative learning teaching strategy. In each team quiz you will work collaboratively with your group to solve quiz questions administered through the smart student response system Socrative.

In the first tutorial (week 3) there will be a test team quiz to make the students familiar with the format of this assessment task. The team quizzes that will count towards the total course assessment start in the second tutorial (week 5). The marks of the BEST 4 out of 5 team quizzes will count towards the total course assessment. A student must be physically present in a tutorial in their officially enrolled tutorial and working with their allocated group in order to obtain a mark for a team quiz. **There is no supplementary opportunity to take the team quiz at a different day or time, nor will any alternative arrangements be made.**

### Exit Quizzes (20%)

Towards the end of each tutorial students will answer an **individual** exit quiz through Socrative. The exit quiz will be based on the topic relevant to that tutorial. You will need to understand the tutorial question answers that your group has derived in order to be able to answer the exit quizzes. No help can be obtained from other students in the same tutorial and no help from students in tutorial earlier in the week.

The marks of the BEST 4 out of 5 exit quizzes will count towards the total course assessment (highest 4 marks). In the first tutorial week (held in week 3) there will be a practice exit quiz in order to familiarise you with the format of this assessment task. The exit quizzes that will count towards the total course assessment will start in the second week of tutorials (held in week 5). A student must be physically present in their officially enrolled tutorial in order to obtain a mark for an exit quiz. **There is no supplementary opportunity to take the exit quiz at a different day or time, nor will any alternative arrangements be made.**

## Final Examination (60%)

The final examination will be held during the formal end-of-session examination period. The duration of the examination will be 2 hours and 10 minutes perusal. **The final examination will cover Topics 1 to 6 as per section 7 of the course outline. Further details will be provided in the Final Exam information document to be posted later in the semester on Moodle.**

The aim of the final exam is to enable you to demonstrate to the examiner that you have achieved all the Program Learning goals and outcomes for this course and acquired an adequate level of technical competency in accounting so as to apply it analytically and critically in a business environment.

You will need to bring a university-approved calculator, blue or black pens, and 2B pencils to the exam. Please make sure to get your calculator approved by the university prior to the exam, details at the link below:

(<https://my.unsw.edu.au/student/academiclife/assessment/examinations/Calculator.html>).

The examination may consist of several written questions or a set of multiple-choice questions, or a combination of written questions and multiple choice questions. Details on the exact format of the exam will be posted on Moodle as soon as the final exam is finalised.

### 4.3 Special Consideration, Late Submission and Penalties

For information on Special Consideration please refer to the Business School's Course Outlines Policies webpage.

### 4.4 Protocol for viewing final exam scripts

The School of Accounting has set a protocol under which students may view their final exam script. Please check the protocol

<https://www.business.unsw.edu.au/about/schools/accounting/student-support/viewing-final-examination-scripts>

#### Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

## 5 COURSE RESOURCES

The website for this course is on Moodle at: <http://moodle.telt.unsw.edu.au>

**The Prescribed Textbook is:**

Trotman, K., Gibbins, M. and Carson, E. (2016) *Financial Accounting: An Integrated Approach*, 6th edition, Cengage Learning.

You should have a copy of the above textbook as it was used in AFM1A previously. There are many second-hand copies available and we use textbook questions as preparation and PASS questions. The textbook is also available as an e-book from Cengage.

Access to the Management Accounting Supplements for the 6<sup>th</sup> edition is via the instructions provided with the textbook MAC card (not the other card that is about general resources). The supplementary chapters can be purchased individually using the details provided on Moodle. The Supplement will not be made available by staff due to copyright restrictions.

*Highly Recommended resources:*

- Trotman, Carson, and Gibbins (2016) *Financial Accounting Student Study Guide*, Cengage, (copies available in the UNSW Library).
- Australian Accounting Standards available at the AASB's website: <http://www.aasb.gov.au/Pronouncements/Current-standards.aspx> (see lecture notes for relevant accounting standards)

*Course Website:*

This course has a Moodle site. You are required to have a student number and zpass to access this website at: <http://moodle.telt.unsw.edu.au> In addition, you must be enrolled in the course to access the course Moodle site. The Moodle site will contain important announcements, tutorial questions and solutions, videos for each topic and preparation questions, and in addition to other material deemed suitable by the Lecturer-in-charge from time to time. If you need help getting started or using Moodle then go to <https://teaching.unsw.edu.au/elearning>

## 6 COURSE EVALUATION AND DEVELOPMENT

Each year, feedback is sought from students and other stakeholders about the courses offered in the School, and continual improvements are made based on this feedback. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. Changes to this course will benefit subsequent cohorts of students.

The teaching team responsible for ACCT1511 is dedicated to improving the learning resources available to students and seeks to offer insights into real world accounting issues. The current teaching format which encompasses lectures, online materials and videos, and a blended-learning team-based learning approach is inspired by the feedback from previous students of this course. Notably, since semester 2, 2016 by popular demand of students we have re-introduced the lecture to this course.

## 7 COURSE SCHEDULE

Lectures start in Week 1 and continue to Week 12 (inclusive).

TOPIC	LECTURE TOPIC	WK	Sub-topics within the week	TGC reading sections^
1	Assets	Week 1 24 July	1.1 Asset essential characteristics and recognition criteria 1.2 Depreciation of non-current assets 1.3 Non-current asset disposals	6.3; 10.1-10.5
		Week 2 31 July	1.4 Measurement methods for assets 1.5 Revaluation model 1.6 Impairment 1.7 Intangible assets and goodwill	6.4; 10.6-10.9
2	Liabilities	Week 3 7 Aug.	2.1 Liabilities essential characteristics and recognition criteria 2.2 Bonds	11.1-11.6
		Week 4 14 Aug.	2.3 Provisions 2.4 Contingent liabilities	11.8-11.9
3	Financial statements	Week 5 21 Aug.	3.1 Share capital 3.2 Reserves 3.3 Retained profits and dividends 3.4 Bonus issues and share splits	12.1-12.8
		Week 6 28 Aug.	3.5 Revenue recognition 3.6 Expense recognition 3.7 Income statement 3.8 Statement of changes in equity 3.9 What if analysis	13.1-13.6
4	Cash flow statement & cash flow analysis	Week 7 4 Sept.	4.1 Cash flow components 4.2 Direct method estimation cash flow statement	14.1-14.3
		Week 8 11 Sept.	4.3 Indirect method estimation cash flows in operating activities 4.4 Decision usefulness of cash flows 4.5 How to analyse cash flow information 4.6 Lifecycle of firms 4.7 Cash Flow ratios 4.8 Analysis of risk of bankruptcy	14.4-14.6
5	Accounting Policy Choice	Week 9 18 Sept.	5.1 Financial Statements background 5.2 Financial Statement Analysis	15.1-15.10
		Mid-semester break: 23 Sept. – 1 Oct inclusive		
		Week 10 2 Oct.	5.3 Accounting policy choices overview 5.4 Accounting policy choice effects on financial statements.	16.1-16.7
6	Management Accounting	Week 11 9 Oct.	6.1 Cost measurement and cost assignment 6.2 Job-order and process costing 6.3 Actual and normal costing 6.4 Normal costing – applied Overhead 6.5 Cost flow through the manufacturing cycle	M3*
		Week 12 16 Oct.	6.6 Budgeting in a manufacturing organisation 6.7 Behavioural Dimension of Budgeting	M5*

Note: ^ sections are taken to be inclusive of all sections indicated.

\* the readings with this symbol come from the Management Accounting Supplement to the TGC textbook, where these chapters are accessible online as an e-book using your MAC card that came with the textbook, otherwise without the card you will need to purchase the e-chapters in addition to the TGC textbook.

## TUTORIAL SCHEDULE

Tutorials start in Week 3 and finish in Week 13 (inclusive). They are held every second week. There are no tutorials in Week 1, 2, 4, 6, 8, 10, and 12.

TOPIC	TUTORIAL TOPIC	WK	Preparation and Tutorial Questions	TGC reading sections <sup>^</sup>
1	Assets	Week 3 7 Aug.	P 6.12, 10.19, 10.21, 10.23, 10.24, 10.25 10.26; Case 9B  Tutorial questions provided on Moodle.	6.3-6.4; 10.1-10.9  plus lecture material
2	Liabilities	Week 5 21 Aug.	PP A; P11.11, 11.12, 11.15, 11.16, 11.20, 11.21, 11.22  Tutorial questions provided on Moodle	11.1-11.9  plus lecture material
3	Financial statements	Week 7 4 Sept.	Ch 12 DQ 5, 6, 7, 9, 13, 14; P12.10, 12.11, 12.15, 12.15; Ch 13 PP A, B, C  Tutorial questions provided on Moodle.	12.1-12.8; 13.1-13.6  plus lecture material
4	Cash flow statement & cash flow analysis	Week 9 18 Sept.	Ch 14 DQ 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; PP 14.1, 14.2, 14.3, 14.4, 14.6, 14.7, 14.8, 14.9, 14.10, 14.14, 14.15, 14.16; 14.17  Tutorial questions provided on Moodle.	14.1-14.6  plus lecture material
5	Accounting Policy Choice	Week 11 9 Oct.	Case 15B 15D; P16.6: Case 16D; P9.13  Tutorial questions provided on Moodle.	15.1-15.10; 16.1-16.7  plus lecture material
6	Management Accounting	Week 13 23 Oct.	Ch M3* PP A*, B*; P M5.9*  Tutorial questions provided on Moodle.	M3*; M5*  plus lecture material

Notes:

1. ^ sections are taken to be inclusive of all sections indicated.
2. \* the readings with this symbol come from the Management Accounting Supplement to the TGC textbook, where these chapters are accessible online as an e-book using your MAC card that came with the textbook, otherwise without the card you will need to purchase the e-chapters in addition to the TGC textbook.
3. PP = Practice Problem; P = Problem; DQ = Discussion Question, Cases can be found in the textbook at the end of each chapter. \*These questions can be found in the Management Accounting Supplement.

The above indicated questions in the table can be found at the end of the chapters in the Trotman, Carson and Gibbins, 6<sup>th</sup> edition textbook. For example, P6.16 is problem question 16 in chapter 6, Case 9B is found at the end of chapter 9, case B.

Tutorial Questions will be provided on Moodle on a weekly basis and may be from the textbook or past exam papers.

If you seek out past exam papers from the library, please take note that this course has significantly changed and previous exam papers may not be relevant to the current course curriculum. We will provide you with ample opportunity to practise exam type questions throughout the semester to ensure you are exam ready and enabled to be successful in this course.