

**Detailed Module Schedule  
With Tutorial Assignments and Self Study Questions**

Version: Aug 8, 2022

**Abbreviations:**

**SSA** = Textbook "Financial Accounting: IFRS Edition", 3e by Stice, Stice, Albrecht, Swain, Duh, and Hsu

**PE** = Practice Exercise (of SSA)

**E** = Exercise (of SSA)

**P** = Problem (of SSA)

**AA** = Analytical Assignments (of SSA)

**HaloCrypto** = Tutorial Assignments: Analytical Cumulative Case (Refer to HaloCrypto question file in Canvas)

**Samsung** = Tutorial Assignments: Understanding Financial Statements - Samsung (Refer to Samsung question file in Canvas)

WEEK	LECTURES	TUTORIAL ASSIGNMENTS	SELF-STUDY QUESTIONS
<b>Week 1</b> commencing Aug 8, 2022	<b>Lecture 1: Accounting in business &amp; Overview of the Financial Statements</b>  <i>Reading:</i> <i>SSA Chapter 1</i> <i>SSA Chapter 2</i>	<b>No Tutorials.</b> <b>Tutorials will start in week 3</b>	<b>SSA Chapter 1:</b> PE 1-5, 1-17 AA 1-6  <b>SSA Chapter 2:</b> PE 2-5, 2-11 E 2-2 P 2-6
<b>Week 2</b> commencing Aug 15, 2022	<b>Lecture 2: The Accounting Cycle - Mechanics of Accounting</b>  <i>Reading:</i> <i>SSA Chapter 3</i>	<b>No Tutorials.</b>	<b>SSA Chapter 3:</b> PE 3-16, 3-18 E 3-3, 3-4, 3-12, E 3-21 P 3-6, 3-9, P 3-7, P 3-13 AA 3-7
<b>Week 3</b> commencing Aug 22, 2022	<b>Lecture 3: The Accounting Cycle - Adjusting Accounts</b>  <i>Reading:</i> <i>SSA Chapter 4 (LO1 &amp; LO2)</i>	<b>Tutorial 1: FS Overview</b> HaloCrypto: Tutorial 1 Questions SSA Chapter 2: E 2-4	<b>SSA Chapter 4:</b> PE 4-10, 4-11, 4-12, 4-13 E 4-5, 4-6, 4-7, 4-9, 4-13 P 4-2, 4-3, 4-10
<b>Week 4</b> commencing Aug 29, 2022	<b>Lecture 4: Completing the Accounting Cycle</b>  <i>Reading:</i> <i>SSA Chapter 4 (LO3, LO4 &amp; LO5)</i>	<b>Tutorial 2: Mechanics of Accounting</b> HaloCrypto: Tutorial 2 Questions SSA Chapter 3: E 3-9, E 3-15	<b>SSA Chapter 4:</b> PE 4-16, 4-17, 4-18 E 4-19 P 4-7, P4-11, P4-12, P4-15
<b>Week 5</b> commencing Sept 5, 2022	<b>Lecture 5: Financial Statement Integrity</b>  <i>Reading: SSA Chapter 5</i>	<b>Tutorial 3: Adjusting Accounts</b> HaloCrypto: Tutorial 3 Questions SSA Chapter 4: E 4-2, E 4-11	<b>SSA Chapter 5:</b> E 5-1, 5-2, 5-4 AA 5-3, 5-8, 5-9
<b>Week 6</b> commencing Sept 12, 2022	<b>Lecture 6: Operating Activities - Receivables</b>  <i>Reading:</i> <i>SSA Chapter 7 (exclude LO7)</i>	<b>Tutorial 4: Completing the Accounting Cycle &amp; Financial Statement Integrity</b> HaloCrypto: Tutorial 4 Questions	<b>SSA Chapter 7:</b> PE 7-5, 7-7, 7-8, 7-9, 7-10 E 7-6, 7-8, 7-14 P 7-1, 7-5, 7-6 AA 7-6
<b>Recess Week</b> <b>commencing Sept 17, 2022</b> <b>NO LECTURES &amp; NO TUTORIALS</b>			

**ACC1701X**  
**Accounting for Decision-Makers**  
**AY2022-23 Semester 1**



**Detailed Module Schedule**  
**With Tutorial Assignments and Self Study Questions**

*Version: Aug 8, 2022*

<b>Week 7</b> commencing Sept 25, 2022	<b>Lecture 7: (Video Lecture)</b> <b>Operating Activities - Cash &amp; Current Liabilities</b>  <i>Reading: SSA Chapter 6 &amp; SSA Chapter 9 - LO3 only</i>	<b>Tutorial 5: Receivables</b> Samsung Tutorial 5 Questions SSA Chapter 7: E 7-11, P 7-2	<b>SSA Chapter 6:</b> PE 6-4, 6-5, 6-6, 6-7 E 6-2, 6-10, 6-11  <b>SSA Chapter 9:</b> PE 9-19, 9-20, 9-21 E 9-9, P 9-6
<b>Week 8</b> commencing Oct 3, 2022	<b>Lecture 8:</b> <b>Operating Activities - Inventory &amp; Cost of Sales</b>  <i>Reading: SSA Chapter 8 (exclude LO8 &amp; LO9)</i>	<b>Tutorial 6: Cash &amp; Current Liabilities</b> Samsung Tutorial 6 Questions SSA Chapter 6: P 6-7 SSA Chapter 9: E 9-12	<b>SSA Chapter 8:</b> PE 8-5, 8-6, 8-7, 8-8, 8-9 PE 8-10, 8-14, 8-15, 8-16 PE 8-17, 8-18 E 8-2, 8-17, 8-19, 8-20 P 8-2, 8-5 AA 8-6
<b>Week 9</b> commencing Oct 10, 2022	<b>Lecture 9:</b> <b>Investing Activities - PPE (Long term assets)</b>  <i>Reading: SSA Chapter 10 &amp; SSA Chapter 9 - LO4</i>	<b>Tutorial 7: Inventory</b> Samsung Tutorial 7 Questions SSA Chapter 8: E 8-16 (part 1 only), P 8-10* *For P 8-10, answer the following additional question: "Assuming that Fresh Wholesale uses the perpetual inventory system, calculate the COGS and Ending Inventory using (1) FIFO and (2) Weighted average cost."	<b>SSA Chapter 10:</b> PE 10-7, 10-8, 10-9, 10-10 PE 10-11, 10-12 E 10-5, 10-11, 10-18, 10-21, 10-24, 10-27 P 10-2, 10-3, 10-10, 10-15 <b>SSA Chapter 9:</b> P 9-8
<b>Week 10</b> commencing Oct 17, 2022	<b>Lecture 10:</b> <b>Financing Activities - Equity</b>  <i>Reading: SSA Chapter 12</i>	<b>Tutorial 8: PPE</b> Samsung Tutorial 8 Questions SSA Chapter 10: E 10-15, P 10-5	<b>SSA Chapter 12:</b> PE 12-9, 12-10, 12-11, 12-12 PE 12-13, 12-14, 12-15 E 12-4, 12-13, 12-16, 12-18 P 12-4, 12-10
<b>Week 11</b> commencing Oct 24, 2022	<b>Lecture 11: Statement of Cash Flows (SCF)</b>  <i>Reading: SSA Chapter 14 (exclude LO7 "direct method")</i>	<b>Tutorial 9: Equity</b> Samsung Tutorial 9 Questions SSA Chapter 12: E 12-11, P 12-21	<b>SSA Chapter 14:</b> PE 14-10, 14-11, 14-12, 14-13 PE 14-14 E 14-3, 14-7, 14-10, 14-12 P 14-10, 14-11 AA 14-6
<b>Week 12</b> commencing Oct 31, 2022	<b>Lecture 11:</b> <b>Financial Statement Analysis (FSA)</b>  <i>Reading: SSA Chapter 15</i>	<b>Tutorial 10: Statement of cash flows (SCF)</b> Samsung Tutorial 10 Questions SSA Chapter 14: E 14-11, 14-14	<b>SSA Chapter 15:</b> PE 15-4, 15-5, 15-6, 15-8, 15-9 PE 15-10, 15-11, 15-12, 15-13 PE 15-14, 15-15, 15-16, 15-17 PE 15-18, 15-19, 15-23, 15-30 E 15-16, 15-27, 15-28 P 15-11, 15-6
<b>Week 13</b> commencing Nov 7, 2022	<b>No Lecture.</b>	<b>Tutorial 11: FSA</b> Samsung Tutorial 11 Questions SSA Chapter 15: E 15-9, P 15-16	

Note:

- (1) Students are expected to read all the assigned reading chapters and lecture slides posted on Canvas. Please do not allow yourself to get behind, as each chapter builds on the previous chapter(s).
- (2) Students are required to attempt and complete ALL the questions assigned for the tutorials and be prepared to contribute to the discussions during tutorial classes.
- (3) Students are strongly encouraged to also attempt the self-study questions assigned and review the solutions carefully to gain stronger understanding of the materials. The self study questions will not be covered in the tutorial classes, however the solutions will be provided to you.