

Contacts

	Office address	Email	Telephone	Consultation times
Course convener and lecturer (Course Authority) Catherine Ikin	Hanna Neumann 2021	catherine.ikin@anu.edu.au	6125 9774	To be advised on WATTLE
Tutors Sarah Osborne Yin Lee	Moran 1046 Moran 1048	sarah.osborne@anu.edu.au u4487029@anu.edu.au	6125 6288	To be advised on WATTLE
School Student Administrators Julia Woodruff Alison Campbell Nathan Daley	School Office Room 2037 Building 21 Hanna Neumann	school website: http://www.cbe.anu.edu.au/schools/abis email enquiries: enquiries.abis@anu.edu.au	6125 0025 6125 7938 6125 6113	Office hours: 9am – 5pm Monday - Friday

Communication with students

Email If necessary, the lecturers and tutors for this course will contact students electronically using their official ANU student email address.

Announcements Students are expected to check the WATTLE website for announcements about this course. Notifications of emergency cancellations of lectures or tutorials will be posted on the door to the relevant room.

Wattle help for students Online: <http://wattle.anu.edu.au/help>
Person-to-person: AskANU in Chifley and Hancock libraries. The Chifley service operates 7 days a week during term time.

Study Schedule

Week	Date (week beginning)	Lecture Topic and text reference	Tutorial questions from text
1	20 July	Introduction to business reporting Chapter 1	No tutorials
2	27 July	Business structures and taxation Chapter 2	DQ 1.6, 1.14, 1.25
3	3 August	Corporate governance, regulation and voluntary reporting Chapter 2 & Chapter 15	DQ 2.3, 2.8, 2.15 Tutorial question posted
4	10 August	Measuring & reporting financial position (Balance Sheet) Chapter 3	DQ 2.21, 2.27, 15.9 Case Study 15.1
5	17 August	Measuring & reporting financial performance (Income Statement) Chapter 4	DQ 3.4, 3.10, 3.25 AE 3.6, 3.11
6	24 August	Measuring & reporting cash flows Chapter 5	DQ 4.2, 4.9, 4.19 AE 4.13
7	31 August	Mid-semester exam (Week 1-5)	No tutorials or lecture
8	7 September	Analysis & interpretation of financial statements Chapter 6	DQ 5.2, 5.5, 5.18 AE 5.8, 5.9
9	14 September	Management of working capital Financing the business Chapters 13 & 14	DQ 6.5, 6.22, 6.25, 6.26 AE 6.15
10	21 September	Introduction to Budgeting Preparation of a cash budget Chapter 9	DQ 13.19, AE 13.5 DQ 14.4, 14.7 AE 14.8
	23 September	ASSIGNMENT DUE	Before 4pm
MID SEMESTER BREAK Monday 28 September to Friday 9 October			
11	12 October	Cost-volume-profit analysis & relevant costing Chapter 7	DQ 9.4, 9.29 AE 9.5
12	19 October	Capital investment decisions Chapter 11	DQ 7.6, 7.11 AE 7.5, 7.10
13	26 October	Course Overview/evaluation	DQ 11.10, 11.18 AE 11.1, 11.2

DQ = discussion question, AE = application exercise

- Learning outcomes** On satisfying the requirements for this course, students should have the knowledge and skills to
1. **Understand** the relationship of business reporting to the social and economic environment;
 2. **Explain** who are the main users of business reports, and the main purposes for which the information is used;
 3. **Understand** the major differences between sole traders, partnerships and companies.
 4. **Distinguish** between income, expenses, assets and liabilities;
 5. **Apply** the principle of duality to the accounting equation;
 6. **Prepare** an income statement, balance sheet and a statement of cash flows;
 7. **Analyse** financial reports with regard to key aspects of performance such as profitability, solvency and liquidity;
 8. **Explain** what the planning and control processes are in relation to company objectives;
 9. **Evaluate** investment opportunities, including cost-volume-profit analysis, capital investment decision making, and budgeting.

Tutorial registration Enrolment in tutorials will be completed *online* at the WATTLE website. Click on the tutorial sign-up icon in the Course Administration block. This site will be available to you from 9am on 20 July. You can enrol into only one tutorial. To maintain equity, preference is given to the days and times requested based on prompt enrolment by students. If you are experiencing difficulties use the WATTLE student support site, wattle help function or AskANU.

Assessment overview

Assessment item	Description and detail of assessment	Due date	Weighting (%)
Mid-semester exam	Lecture topics weeks 1-5	Week 7	20
Assignment	Research report	23 September	20
Final Examination	Lecture topics weeks 6 and 8-12	November	60

All components of the above assessment are compulsory. To achieve an automatic pass grade in this course you must obtain 50% or more as an aggregate mark. There is no minimum score needed for the final examination component.

Relationship between learning outcomes and assessment

How well have you achieved the learning outcomes for this course? This table shows you how each assessment item will check your achievements against the stated learning outcomes for the course.			
	Mid-semester exam	Assignment	Final Examination
Course Learning Outcomes	1-6	2,3,4,7	6-9

Assignment details and information about marking

The assignment is available from the course website. Its purpose is to give students the opportunity to develop research and professional writing skills and to consolidate their knowledge of business reporting. In particular, the assignment requires the reading of an accounting standard, a published research journal article and using an electronic data base of company annual reports. The due date for submission is before 4pm Wednesday 23 September in week 10 of the semester. Assignments will be marked and returned in tutorials in week 13.

Assignment Presentation

- 1 Assignments are to be word-processed. The use of strict, professional expression is expected.
- 2 Assignments are to be submitted with an ABIS Assessment Cover Sheet attached to the front page - available from the school office or course website. This cover sheet must be signed by all students submitting the assignment.
- 3 Assignments should not be submitted in plastic cover sheets/folders.

Assignment submission

Assignments should be submitted in the slot under the counter of the ABIS Student Enquiries office (Room 2037, Level 2, Hanna Neumann Building). All assignments for ABIS courses go in the same slot. All assignments are cleared, sorted and date-stamped at 9am and 4pm daily. Extensions for assignments are rarely given. Rather, late penalties are applied to encourage students to manage assignment deadlines. All requests for extensions to the submission date should be directed to the Course Coordinator. Non-submission of a compulsory assignment will preclude students from qualifying for a supplementary or further examination.

Late assignments will attract the following penalties:

Lateness	Penalty
1 day	20% of awarded mark
2 days	30% of awarded mark
3 days	50% of awarded mark
4 days or more	No marks will be awarded

Retention of Assignments

Students should keep a hard copy of assignments and related documents which are to be made accessible to Course Coordinators if required. Students should also keep returned marked assignments until final results for the semester are posted. Queries concerning the awarded mark can only be resolved with the original assignment.

Information about examinations**Mid-semester Examination**

The mid-semester exam covers topics covered in lectures from weeks 1-5 inclusive. It will be a *closed book* examination of 1½ hours duration and will be held in week 7 (31 August – 4 September). There will be no lectures or tutorials during this week. Mid-semester exams are administered by the university exam section and may be held after business hours. Students are expected to be available for examination at the time scheduled. Time and place will be published several weeks beforehand.

Final Examination The final exam covers topics covered in lectures in week 6 and in weeks 8-12 inclusive. An assumed knowledge of topics 1-5, assessed in the mid-semester exam, is expected. It will be a *closed book* examination of 3 hours duration. The final examination will be held during the university examination period in November. Notification of the exact date and location of the examination will be confirmed closer to the examination. Awards of grades higher than a pass are not automatic, nor is the final mark a precise mathematical function of the marks awarded in the assessment. The examiners reserve the right to adjust the final result upwards or downwards in the exercise of their professional judgment.

Assessment Review and Appeals Students are asked to raise any queries regarding continuous assessment results before the final examination, and to inspect assessment items before appealing assessment results. If there are reasonable grounds for appeal in regard to an assessment item the student should contact the relevant Course Authority. *Tutors* should be contacted for issues involving assignments or Course Coordinators (Examiners) for issues involving examinations or overall performance. In situations where an Examiner and student are unable to resolve an issue satisfactorily the school office should be contacted by email outlining the grounds for appeal.

Workload Students taking this course are expected to commit at least 10 hours a week to completing the work.

This will include:

- 2 hours a week: lecture
- 1 hour a week: tutorial
- Up to 7 hours a week: reading, review of lecture material, group discussion with other students, preparation for lectures and tutorials, research, writing and assignment preparation

Course delivery The course is structured around one weekly 2-hour lecture, one weekly 1-hour tutorial and your own private study time. Lecture and tutorial times and dates are available at <http://timetable.anu.edu.au/default.asp>.

Lectures The first hour of the lecture time is a formal overview of the week's topic. Students have the opportunity to answer questions relevant to the topic. The second hour is used to workshop an application problem related to the weekly topic.

Tutorials Tutorials are small groups of students who meet weekly for one hour. The tutor provides guided individual and group activity directed at discussing solutions to pre-assigned problems from the required text. Printed/electronic solutions are not provided, the only feedback on set questions will be provided within the tutorial.

Prescribed texts

Atrill, P. McLaney, E. Harvey, D. and Jenner, M. 2008, *Accounting an introduction*, 4th edition Pearson Education Australia.

Nobes, C. 2006, *The Penguin Dictionary of Accounting*, 2nd edition Penguin Books.

The required text and dictionary are available for purchase in a shrink-wrapped pack at the Co-op bookshop on campus.

Purchase of a new text gives access to online problems and practice questions using *MyAccountingLab* .

There is a workbook to accompany the required text. This is not a prescribed text but is available for purchase at the bookshop as some students find it useful.

Supplementary reading

The required textbook is only one of a number of similar texts on the market. Other texts that are useful and relevant include:

Bazley, M, Berry, A, Hancock, P, and Jarvis, R 2006 *Contemporary Accounting* Sixth edition, Thomson Publishing.

Birt, J., Chalmers, K., Beal, D, Brooks, A, Byrne, S & Oliver, J. 2008, *Accounting...Business Reporting for Decision Making*, Second edition, John Wiley, Brisbane.

The Chifley Library holds copies of these and other accounting reference texts. The reserve section holds the required textbook and the accompanying workbook on 2 hour loan.

General information for all students

Enrolment details

For assistance with program and course selection, enrolment, change of program, variation to enrolment, status and other general matters, contact either the College Office or the Student Office in the Sir Roland Wilson Building (MBA and graduate Management programs only).

College Office

location: 1st floor of the Copland Building (room 1120)
phone: (61) 02 6125 3807
email: info.cbe@anu.edu.au
web: <http://www.cbe.anu.edu.au/>

Main administrative dates

The main administrative dates regarding teaching sessions, course census dates, examination periods, and graduation and enrolment variations (i.e. deadlines for adding and dropping courses) are available from the ANU SEAP Guide 2009
<http://www.anu.edu.au/sas/SEAP_guide/>.

Associate Dean (Education)

Associate Professor Alex Clarke is the Deputy Dean/Associate Dean (Education) for the College.

ANU Student Support

The Academic Skills and Learning Centre <<http://www.anu.edu.au/academicskills/>>, in the Pauline Griffin Building, offers services to students regarding a range of academic issues including essay writing, note-taking, referencing, reading, examination preparation, and plagiarism.

ANU College <<http://www.anucollege.com.au/>> offers introductory and extended programs in maths bridging courses and English language support for students from non-English-speaking backgrounds.

The Information Literacy Program <<http://ilp.anu.edu.au/index.html>> offers workshops to undergraduate and graduate students to develop skills in handling information and communication technologies.

Policies, Procedures and Rules

Information about University policies, procedures and rules is provided in a number of places on the ANU website. These websites provide information on the Code of Practice for Student Academic Honesty, Assessment Arrangements for Students from Language Backgrounds Other Than English, Academic Progress Rules and Procedures, Special examinations/consideration, Supplementary examinations, and Review of assessment procedures.

1. Student Enrolment and Administrative Procedures Guide (SEAP)
<http://www.anu.edu.au/sas/SEAP_guide/>
2. ANU Undergraduate Handbook information available on Study@ANU
<<http://info.anu.edu.au/studyat/>>
3. ANU Rules <<http://www.anu.edu.au/cabs/rules/>>
4. Graduate Research website <<http://rss.anu.edu.au/default.asp?ref=16>>
5. Information for students in the College of Business and Economics
<http://cbe.anu.edu.au/Current_Students/general_info/>

Information about examinations

Special Examinations

You must contact the College Office for guidance on the procedure for special examinations. Do not approach your lecturer for this information. Students who are unable to attend an examination for reasons outlined in the policies above may apply to sit a special examination by lodging an application with the College Student Administration Office no later than 3 working days after the scheduled examination. It is important to emphasise that travel arrangements are not normally acceptable grounds for special examinations. The granting of a request for special examination is not automatic and is at the discretion of the College. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. If the relevant Delegated Authority then approves a Special Examination, you will be notified in writing. It is the responsibility of the student to confirm with the relevant Delegated Authority whether or not a Special Examination has been granted. After receiving notification that a Special Examination has been granted, it is the responsibility of the student to confirm the date/time/locations for that examination with the relevant School Office.

For more detailed information, go to

<http://www.cbe.anu.edu.au/Current_Students/general_info/specexam.asp>.

Special Consideration

Special Consideration is the process by which a marker takes your extenuating circumstances into consideration during the marking of an examination or other assessment item.

Requests for Special Consideration will not normally be considered if the application form is not lodged by the due date and/or does not include full original documentation. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. Where relevant, a medical certificate is only valid if it attests to your illness at the time claimed. It is therefore important that you see a doctor when you are ill, not after recovery. Wherever possible a request for special consideration (consideration whilst marking the examination paper) should be submitted before the scheduled date of the examination. If you are ill during an examination you should notify the invigilator at once and report to a medical practitioner as soon as possible.

For more detailed information, go to

<<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.7.php>>.

Special Examination Arrangements

The University will endeavour to accommodate the special needs of students with a permanent or temporary disability. In such instances students should notify the Disability Services Centre (DSC) or the Examinations and Graduations Office well in advance of requiring alternative assessment arrangements. All requests for Special Examination Arrangements will require DSC or college approval.

For more information, go to

<<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.9.php>>.

Disabilities

If you have any queries about special arrangements with respect to disabilities and examinations, please refer to the Disabilities Services Centre

<<http://www.anu.edu.au/disabilities/>>.

Supplementary Examinations

A course grade of PX indicates you are eligible to sit a supplementary examination. You must apply in writing within 7 working days from the date of release of the result unless otherwise advised by your college. The application to sit a supplementary examination must be lodged with the relevant Course Authority.

If you pass the supplementary examination you will receive the grade of PS (pass supplemental) and a mark of 50. If you are unsuccessful, or you decide not to sit the supplementary examination, your grade will be recorded as N (fail) and your original mark will stand.

Supplementary examinations will be held early in the next semester on dates to be advised. For information regarding the timing and venues for Supplementary examinations please refer to the School websites in the second week of the current semester:

ABIS: <http://www.cbe.anu.edu.au/schools/abis/>

ECONOMICS: <http://www.cbe.anu.edu.au/schools/eco/>

FAS: <http://www.cbe.anu.edu.au/schools/fas/>

MMIB: <http://www.cbe.anu.edu.au/schools/mmib/>

Results and Examinations

In accordance with the University Assessment Grades/Codes, the College applies the following scale when awarding grades:

Final pass grades		
HD	High Distinction	80—100 %
D	Distinction	70—79 %
CR	Credit	60—69 %
P	Pass	50—59 %
PS	Pass at supplementary examination	50 %
Final fail grades		
N	Fail	0—49 %
NCN	Not completed / Fail	Not graded
WN	Withdrawn with failure	Not graded
Interim codes		
DA	Deferred assessment	N/A
PX	Offered supplementary assessment	N/A
RP	Result pending	N/A
WA	Grade withheld for administrative reasons	N/A

Scaling

Scaling can increase or decrease a mark but does not change the order of marks relative to the other students in the course. If it is decided that scaling is appropriate, then the final mark awarded in a course may differ from the aggregation of the raw marks of each assessment component.

Results Notification

To access results students should check their ISIS accounts on the advertised date for release of examination results. After publication students enquiring about results must provide an ANU student card as proof of identification. For privacy reasons students should not make enquiries regarding the results of other students.

Examination Timetable: Final Examination Period

Details of the final examination timetable are available on the ANU Timetabling website <http://timetable.anu.edu.au/default.asp> . Students are expected to check the time of examinations themselves.

Examination Timetable: Mid-Semester Examinations

When a mid-semester exam is scheduled, timetable information will be posted by the relevant School.

Academic Misconduct

Misconduct in the preparation and submission of written work and/or examinations for assessment will have serious consequences for a student. Consequences include failure of the course, receipt of a mark penalty or in some circumstances disciplinary proceedings and exclusion.

The University's Discipline Rules apply to all students, undergraduate and graduate, and define misconduct in relation to an examination as including but not limited to:

- cheating
- plagiarism
- except with the approval of the Delegated Authority, submitting for an examination any work previously submitted for examination
- failing to comply with the University's instructions to students at, or in relation to, an examination
- acting, or assisting another person to act, dishonestly in or in connection with an examination
- taking a prohibited document into an examination venue

For further information on Academic Misconduct, go to <http://www.anu.edu.au/sas/seap/examinationsandassessment/5.12.php>.