



Unit Guide

ACC1100

Introduction to financial accounting

Semester 1, 2018

Handbook link:

<http://monash.edu.au/pubs/2018handbooks/units/ACC1100.html>

The information contained in this unit guide is correct at time of publication. The University has the right to change any of the elements contained in this document at any time.

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Unit handbook information

Synopsis

This unit provides students with an introduction to financial accounting guided by the Conceptual Framework and Accounting Standards. Emphasis is placed on accounting processes, practices and policies that enable financial statements to be prepared. Students will integrate theoretical and technical knowledge learned and exercise judgement to explore accounting issues.

Mode of delivery

Clayton (Extension study)
Clayton (On-campus)

Workload requirements

Minimum total expected workload to achieve the learning outcomes for this unit is 144 hours per semester typically comprising a mixture of scheduled learning activities and independent study. Independent study may include associated readings, assessment and preparation for scheduled activities. The unit requires on average three/four hours of scheduled activities per week. Scheduled activities may include a combination of teacher directed learning, peer directed learning and online engagement.

Unit relationships

Prerequisites

None

Prohibitions

ACB1002, AFF1121, ACF1121, AFG1002, ACG1002, AFC1030, AFW1002, ACW1002, ACF1100, ACP1100.

Co-requisites

None

Chief Examiner

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Unit Coordinator(s)

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Contact hours: consultations as required

Campus Lecturer(s)

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Academic overview

Learning outcomes

The learning goals associated with this unit are to:

1. identify and analyse measurement systems and their relationship with the accounting Conceptual Framework
2. apply the principles of double-entry and accrual accounting
3. describe and apply definitions and recognition criteria for assets, liabilities, incomes and expenses as specified in the Conceptual Framework
4. apply principles of selected Accounting Standards and prepare financial statements for business entities including service and retail organisations
5. develop the ability to work effectively in a team; and demonstrate the development of skills in research, judgement and oral communication.

Teaching approach

Lecture and tutorials or problem classes

This unit will be taught as two one-hour lectures and one ninety-minute tutorial each week for 12 weeks. Lectures each week will include a discussion of each topic, in addition to the completion of practical exercises to reinforce students' knowledge. Students are expected to read the prescribed topic in the textbook and bring a copy of the lecture notes to lectures. This will maximise understanding of the materials covered in the lectures.

In tutorials, students are expected to bring along the text book which contains prescribed questions and problems they have attempted prior to attending tutorials. Tutorials will discuss materials

covered in the previous week's lecture (e.g., the Week 2 tutorial will review concepts covered in the Week 1 lecture).

Students are expected to attend lectures and tutorials weekly.

In addition, voluntary one-hour sessions will be offered at selected weekly times, commencing from Week 2 or 3. More information on these voluntary sessions will be available on Moodle and announced in lectures. Voluntary sessions are designed to clarify concepts covered in each topic. Attendance is voluntary, and details of times/venues of sessions will be provided to students.

Recording of lectures

This unit will have lectures (or seminars in the absence of lectures) recorded. These recordings will be available to current students. If there is more than one seminar or lecture stream, the Chief Examiner may decide not to record each stream. In the event that there is an equipment failure and the lecture is not recorded in part or in full, no alternative recording will be provided. The Chief Examiner may determine a part or parts of lectures (or seminars) unsuitable for recording.

Unit schedule

For units with on-campus classes, teaching activities are normally scheduled to start on the hour (teaching will commence on the hour and conclude 10 minutes prior to the scheduled end time).

Students should note that the program outlined below is a guide to the material to be covered in this unit and not a definitive statement of when that material will be covered. Specific details relating to the timing will be discussed in class.

Week	Activities	Assessment
1	Introduction to accounting and the Conceptual Framework (definitions and recognition criteria), introduction to business types and accounting standards.	
2	Introduction to Financial Statements, Cash versus Accrual Accounting, the Accounting Cycle and Transaction Analysis.	
3	The Recording Process: Recording debits and credits in the general journal, ledgers and trial balance.	
4	Inventory recording using both the periodic and perpetual methods.	
5	Balance day adjustments – including depreciation, prepayments and accruals, doubtful debts.	In Semester Test 1 - Wednesday 28th March 2018 at 6pm
6	Completing the accounting cycle: Closing the accounts, producing financial statements (income statement, statement of changes in equity, balance sheet) and reversing entries.	
7	Special journals and control accounts as a lead-in to cash management (bank reconciliation).	Assignment due: Friday 20th April before 4pm
8	Inventory (AASB102) – cost of inventory, cost-flow assumptions, lower of cost and net realisable value rule, inventory writedowns.	
9	Non-current assets: revaluation (increments or decrements), impairment (straightforward impairment), sale of a non-current asset.	In Semester Test 2 - Wednesday 2nd May 2018 at 6pm
10	Liabilities (leases, provisions, contingent liabilities).	

Week	Activities	Assessment
11	Equity, Income and Expenses. (income: revenue recognition standard and expenses: research and development).	
12	Critical analysis of the Conceptual Framework versus Accounting Standards, capital maintenance, overall unit wrap-up.	
	Swot Vac	No formal Assessment is undertaken in swat vac.
	Examination period	LINK to Assessment Policy: http://policy.monash.edu.au/policy-bank/academic/education/assessment/assessment-in-coursework-policy.html

Assessment summary

Within semester assessment: 50% + Examination: 50%

Assessment task	Value	Due date
Assessments 1 & 2	10% + 10%	In-semester Test 1 Wednesday 28th March 2018 at 6pm and In-semester Test 2 Wednesday 2nd May 2018 at 6pm.
Assessment 3 - Group presentation	10%	Examined all Semester
Assessment 4 - Participation and preparation	10%	Examined all semester.
Assessment 5 - Assignment	10%	Friday, 20th April 2018 before 4.00pm
Final Exam	50%	To be advised

A student's final mark is normally the sum of the marks obtained in all of the individual assessment items in the unit.

Second marking

Where an assessment task is given a fail grade by an examiner, that piece of work will be marked again by a second examiner who will independently evaluate the work, and consult with the first marker. No student will be awarded a fail grade for an assessment task or unit without a second examiner confirming the result.

Note: Exceptions to this are individual pieces of assessment contributing 10% or less of the final mark, unless the total of such pieces exceeds 30% of the final mark.

Return of final marks

Faculty policy states that 'the final mark that a student receives for a unit will be determined by the Board of Examiners taking into account all aspects of assessment'.

The final mark for this unit will be released by the Board of Examiners on the date nominated in the Faculty Calendar. Student results will be accessible through the my.monash portal.

Exam viewing

Feedback on student performance in examinations and other end-of-semester assessment is required. The feedback should be in accordance with the University's procedures on Unit Assessment. Details of the examination script viewing arrangements set down by the Faculty of Business and Economics are available at <https://www.monash.edu/business/current-students/admin-information/policies-and-procedures/examination-feedback-procedure>

Assessment criteria

Full details relating to the assessment requirements for this unit are available on Moodle and will be discussed in class on Day One.

Assessment Criteria Grading Descriptors available at:

https://www.monash.edu/_data/assets/pdf_file/0006/801690/Assessment-in-Coursework-Units-Grading-and-Marking-Procedures.pdf

Assessment requirements

Assessment tasks

Assessment task title: Assessments 1 & 2

Due Date: In-semester Test 1 Wednesday 28th March 2018 at 6pm and In-semester Test 2 Wednesday 2nd May 2018 at 6pm.

Weighting/Value: 10% + 10%

Details of Task: The tests are closed book (except for the Accounting Handbook - students may take an unannotated copy). Students may have in their possession during the test a calculator that complies with faculty policy. In Semester Test 1 will test the work covered in Lecture weeks 1 to 3 inclusive and In Semester Test 2 will test work covered in Lecture weeks 4 to 7 inclusive.

Release date: N/A

Word limit: N/A

Presentation requirements: N/A

Estimated return date: Marked in-semester tests will be returned to students during tutorials within two working weeks of the test.

Hurdle requirements: N/A

Criteria for marking: N/A

Learning objectives assessed: See Details of Task section.

Submission details: Venues to be announced on Moodle.

Penalties for late lodgement: N/A

Assessment coversheet: N/A

Additional information: Special consideration for Class Test of 10%

If an application for special consideration is received within two full days after an in-semester test weighted at 10 per cent or less of the final mark; and the application is approved by the Chief Examiner, then the Chief Examiner will have the option of either setting an equivalent make-up test, which you will be required to take prior to the examination period, or increasing the weighting of your final examination by the weighting of the in-semester test. Students should not assume the outcome of an application for special consideration.

Assessment task title: Assessment 3 - Group presentation

Due Date: Examined all Semester

Weighting/Value: 10%

Details of Task: Group formation and Management

Presentations will be in groups established in week 1 by your tutor. Students will have a ten-minute time limit for their presentations. These presentations will be delivered during tutorials in weeks 2 to 12. There will generally only be one presentation per tutorial each week, although other groups may be asked to comment on other groups answers.

Presentations will be based on the weekly in-class exercises. The tutors will nominate the group to present after all groups have attempted the in class exercises in the tutorial. Students may present using an overhead projector or data projector (where available), or the white board.

Release date: N/A

Word limit: N/A

Presentation requirements: See Details of task section.

Estimated return date: Marks will be made available to students after tutorials have completed for the semester.

Hurdle requirements: N/A

Criteria for marking: This assessment is based on groups presenting a solution to the “in class exercises” which will be handed out by your tutor on the day of your tutorial. It is designed to test a student’s achievement of objectives 1–6. It is a group assessment task.

Students will be required to complete at least one in-class presentation which contributes 10% toward the final mark in the unit. Students will be graded using a 5 point scale (1 = Low, 5 = High) on the following criteria:

- Knowledge and understanding of content;
- Audience interest and response;
- Appropriate use of body language (incl. eye contact);
- Fluency (speed, volume and pronunciation);
- Timing;
- Design and use of visual aids;
- Ability to work as a team.

Learning objectives assessed: Learning objectives 1 to 5.

Submission details: N/A

Penalties for late lodgement: N/A

Assessment coversheet: N/A

Additional information: N/A

Assessment task title: Assessment 4 - Participation and preparation

Due Date: Examined all semester.

Weighting/Value: 10%

Details of Task: Task details & Criteria for assessment:

Tutorials in ACC1100 will be 90-minutes long. Tutorials will be conducted as follows:

Each week students will be required to prepare individual answers to the questions set under the individual heading in the tutorial schedule. These problems will then be discussed in the tutorial and students will have the opportunity to ask questions about the work they have prepared. Tutors will periodically check your prepared answers at the start of the tutorial. Preparation of this work will contribute to the tutorial mark. Solutions to individual set work will be made available through Moodle one week after completion of the tutorials.

Preparation for and participation in tutorials will be assessed by tutors and will count for 10% of total assessment of the subject. Assessment will be based on preparation of tutorial work, discussion and other participation.

The following guidelines will be used when determining your participation mark:

MARK	Nature of Contribution: Participation
5	Outstanding contributor The comments made by you revealed exceptional preparation and the contribution provided a substantive foundation for furthering fruitful class discussions. If you were absent, the tutorial would have lacked the desired student directed learning.
4	Good contributor The comments made by you revealed thorough preparation and your contribution provided some useful insight into the topic. At times you even lead the class discussions. If you were absent, the quality of student initiated debate would have significantly diminished.
2-3	Standard contributor The comments made by you revealed adequate preparation and at times your contribution aided class discussions. However, your contribution was not consistent. At times the comments you made were well argued and/or persuasive, yet on other occasions they were unsubstantiated and/or illogical. If you were absent from the class, the quality of the student initiated debate would have suffered.
1	Poor contributor

MARK	Nature of Contribution: Participation
	You rarely contributed to class discussions, it is extremely difficult to assess your level of preparation and the likely contribution you might have made to the class discussions.
0	Non-contributor The comments made by you revealed a lack of preparation and negatively impacted upon class discussions. Additionally, your contributions failed to provide a constructive lead to class discussions and invariably disrupted the flow of debate.

NB. the guidelines above are reproduced here courtesy of Professor John Tyler (Brown University) and Professor Richard Murnane (Harvard University). The professors reproduced these guidelines from another source and the original attribution for these guidelines is unknown.

Extra problems may be specified for completion during the tutorial. No solutions will be made available for these problems outside the tutorial.

Approximately one week after all tutorials on a topic are completed, solutions to questions set under the individual heading in the tutorial schedule will be available on the unit Moodle site.

Release date: N/A

Word limit: N/A

Presentation requirements: See Details of task section.

Estimated return date: Marks will be made available to students after tutorials in Week 12.

Hurdle requirements: N/A

Criteria for marking: See Details of Task section.

Learning objectives assessed: Learning objectives 1 to 5.

Submission details: N/A

Penalties for late lodgement: N/A

Assessment coversheet: N/A

Additional information: N/A

Assessment task title: Assessment 5 - Assignment

Due Date: Friday, 20th April 2018 before 4.00pm

Weighting/Value: 10%

Details of Task: Each student's assignment will contain a unique series of business transactions generated by a computer program. Each assignment is numbered, with a record being kept of which numbered assignment you receive. You will receive your assignment via email in Week 4 of the semester. To receive this email you must be officially enrolled in this unit before the end of Week 2. If you are late to enrol, please contact Alan Serry (alan.serry@monash.edu) in the week you enrol to receive your assignment. Using the unique series of business transactions (data) students will be required to:

1. Manually record the transactions through the general journal and general ledger, prepare balance day adjustments, closing entries, financial statements and a worksheet. Note: The manual version of the assignment does not include GST
2. You are to enter the same set of unique business transactions into the accounting software package MYOB and produce financial statements for the same period as the manual version.

You are required to obtain a copy of the MYOB AccountRight version 2017.1.1 which can be downloaded from the MYOB website for a 30-day trial. Voluntary MYOB training sessions will be made available during the semester.

Release date: Week 4

Word limit: N/A

Presentation requirements: N/A

Estimated return date: Marked assignments will be returned to students within two weeks of receipt.

Hurdle requirements: N/A

Criteria for marking: Overall, the work submitted for assessment will be graded in accord with the table showing examples of grades and corresponding achievement levels published in the Q Manual.

Learning objectives assessed: This assessment task is designed to test your achievement of learning objectives 1 to 5. The aim is to enable you to demonstrate your ability to prepare a 10-column worksheet and financial statements from a list of transactions entered into by a business using a manual accounting system and also a computerised accounting system. Marks will be awarded based on transaction processing; format; and the presentation and accuracy of the financial statements.

Submission details: The assignment should be placed in the assignment drop box located at Level 10, Menzies Building.

Electronic lodgement through Moodle is mandatory as a backup copy but is NOT acceptable on its own.

You must submit the numbered assignment itself, together with:

The 10-column worksheet and manual financial statements, as well as the MYOB financial statements.

Also note, the general journal entries, ledger accounts, and trial balances prepared to complete the manual and MYOB versions of the assignment are not to be submitted with the assignment. These are workings.

Please note it is essential if you want your assignment marked that you know and include your tutor's name and tute time on the cover sheet of the hard copy.

Also please note the following:

Whilst Departmental policy requires that you submit an electronic copy of your assignment through MOODLE (see "Assignment Hand In" link on the top of the MOODLE site – right below the news forum), **it is the hard copy submission (including MYOB reports) that will be marked!** So if you want your assignment to be marked, please be sure to submit your hard-copy on time to the assignment drop box located on Level 10 of the Menzies building. Submitting online on time and handing in a hard-copy later does not prevent penalties for late submission. In other words, it is not a valid excuse to say "I submitted on time via MOODLE but couldn't bring my hard-copy to campus by the deadline."

Assignments need to be handed in by **Friday 20th April before 4 p.m.** at the following location:

Clayton - 10th floor Menzies Building (20 Chancellors Walk) - exit lifts and turn left - assignment boxes are just before the entrance to the East wing on the left.

Penalties for late lodgement: A penalty of 10% of the total mark allocated to this assessment task will be deducted for each day, or part thereof, it is late. Applications for extension of time Applications for an extension of time allocated to an assessment task must be made by completing the application form found at URL: <http://www.monash.edu/exams/changes/special-consideration>. The form must be submitted to the Chief Examiner for approval.

Assessment coversheet: Work submitted for assessment MUST be accompanied by a completed and signed assignment coversheet, available at URL:

<https://business.monash.edu/students/admin-information/application-forms>

Additional information: N/A

Examination(s)

Title: Final Exam

Weighting: 50%

Length: 2 hours

Type (open/closed book): Closed

Hurdle requirements (where applicable): There is a hurdle requirement in this unit.

The learning outcomes in this unit require students to demonstrate in the final summative assessment task a comprehensive understanding of the topics covered in the unit. This is demonstrated by the requirement that the student must attain a mark of at least 50% in the final summative assessment task.

A student's final mark is normally the sum of the marks obtained in all of the assessment tasks in the unit. Where a student fails the unit solely because of failure to satisfy the hurdle requirement, a mark of 48 will be returned for the unit.

The outcome from the application of the hurdle requirement is often misunderstood by students who are awarded 48N. For example, some students mistakenly believe that 48N means they failed the final examination by two marks and that a second re-mark of their examination paper might find two extra marks. Whereas 48N does not provide any indication of the mark attained in the final examination other than a mark less than 50% was awarded.

The following example should make the application of the hurdle requirement clear. In this unit 50% of the assessment regime is allocated to in-semester assessment and 50% to the final 2-hour examination. A student enrolled in this unit might achieve 40 out of 50 for their in-semester assessment and 20 out of 50 for the final examination. While the overall total of these marks is 60 (suggesting a 'C' result), the final examination mark is below the required 50%. Consequently, a mark of 48 'N' will be determined by the faculty's Board of Examiners on the recommendation of the unit's Chief Examiner.

Electronic devices allowed in the exam: *The only Faculty approved calculator permitted in tests and examinations for all Australian campuses and locations is the HP10bII+.*

Exam details: Date and location:

This examination will be held during the official examination period. The examination timetable which provides full details of the examination schedule can be accessed through the my.monash portal.

Task details:

The examination is closed book (except for the Accounting Handbook – see below) and may comprise multiple choice questions in addition to theoretical and practical questions on a variety of topics covered during the semester. More information regarding exam format will be available toward the end of semester. Practice exam questions with solutions will be made available on the unit Moodle site for revision purposes toward the end of semester.

Task details and materials examinable:

Students may take an unannotated copy of the Accounting handbook into the exam. Details regarding material examinable will be provided to students after Week 11. All source materials, which are specified in the unit guide and on the unit's Moodle site, are examinable. This includes prescribed reading and other source materials cited in lectures, tutorials and assessment tasks.

Referencing requirements

To build your skills in citing and referencing, and using different referencing styles, see the online tutorial Academic Integrity: Demystifying Citing and Referencing at <http://www.lib.monash.edu/tutorials/citing/>

Feedback

Our feedback to you

Types of feedback you can expect to receive in this unit are:

- Formal individual feedback on assignments expressed as a letter grade
- Answers to ask questions relating to the discipline or the unit's work
- Advice about seeking additional help to develop your writing or research skills
- Informal feedback relating to class activities

Your feedback to us

One of the formal ways students have to provide feedback on teaching and their learning experience is through the Student Evaluation of Teaching and Units (SETU) survey. The feedback is anonymous and provides the Faculty with evidence of aspects that students are satisfied with and areas for improvement.

Previous student evaluations of this unit

In response to previous SETU results of this unit, the following changes have been made:

In response to the last SETU of this unit, the following have been implemented:

1. Two in semester tests to provide more timely feedback
2. The use of in class exercises to consolidate learning each week.

If you wish to view how previous students rated this unit, please go to <https://unitevaluations.connect.monash.edu.au/unitevaluations/index.jsp>

Learning resources

Monash Library Unit Reading List (if applicable to the unit): <http://monash.rl.talis.com/index.html>
Research and Learning Online: www.monash.edu/rlo

Required resources

Students generally must be able to complete the requirements of their course without the imposition of fees that are additional to the student contribution amount or tuition fees. However, students may be charged certain incidental fees or be expected to make certain purchases to support their study. For more information about this, refer to the Higher Education Administrative Information for Providers, Chapter 18, Incidental Fees at <http://education.gov.au/help-resources-providers>

In 2018

Prescribed text:

Financial Accounting: Reporting, Analysis and Decision Making

(5th Edition)

Carlton, McAlpine-Miladenovic, Palm, Mitrione, Kirk and Wong.

Publisher Wiley (2016)

Highly recommended:

Locke, C. (Ed.). (2017). Financial Reporting Handbook 2017.

John Wiley & Sons for CAANZ.

Students may take an **unannotated** copy of this handbook into the exam.

Prescribed Software:

MYOB AccountRight version 2017.1.1

Technological requirements

Virtual learning environment (VLE): Moodle

Material used in class together with other information of importance to you will be published online via the unit's Moodle site. In order to access information about this unit in Moodle you must be enrolled in the unit and have a valid student account with authentic username and password. Moodle can be accessed through my.monash portal by clicking on the Moodle link under "Online systems". If you need some help with Moodle then check out the Moodle Support for Students page.

Q Manual

Work submitted for assessment must be consistent with the guidelines set down in the Q Manual, which is the faculty's student guide for producing quality work on time. Copies of this manual can be purchased at the bookshop or accessed online at <http://business.monash.edu/students/study-resources/related/components/qmanual.pdf>

Recommended resources

"Financial Accounting", Hoggett, Edwards, Medlin, Chalmers, Hellman, Beattie and Maxfield 9th Edition Wiley

"Financial Accounting" Horngren, Harrison, Oliver, Best Fraser, Tan and Willett 8th Edition Pearson

"Financial Accounting: An Integrated Approach" Trottman, Gibbins and Carson 6th Edition Cengage

Other information

Policies

Monash has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and to provide advice on how they might uphold them. You can find Monash's Education Policies at:

<http://www.policy.monash.edu/policy-bank/academic/education/index.html>

Student Academic Integrity Policy

www.monash.edu/_data/assets/pdf_file/0004/801841/Student-Academic-Integrity-Policy.pdf

Special Consideration

For information on applying for special consideration, please visit: <http://www.monash.edu/exams/changes/special-consideration>

Graduate Attributes Policy

<http://www.monash.edu/policy-bank/academic/education/course-governance-and-design/course-design-policy>

Student Charter

www.monash.edu/students/policies/student-charter.html

Student Services

The University provides many different kinds of services to help you gain the most from your studies. Contact your tutor if you need advice and see the range of services available at www.monash.edu/students

You can also access important information from the Faculty of Business and Economics current students page <http://www.buseco.monash.edu.au/student/>

English Connect provide services to improve and develop your language skills with workshops and programs, including online English Connect Grammar Resources, Let's Chat conversational and oral skills group sessions, workshops on oral presentation and public speaking skills (Speaking with Confidence) and grammar for academic English (Polish Up Your Grammar). Peer Support (one on one service) runs out of the Library and is to assist you with written assignments. You can register or gain more information at <http://www.monash.edu/english-connect>

Monash University Library

The Monash University Library provides a range of services, resources and programs that enable you to save time and be more effective in your learning and research.

Go to <http://www.monash.edu/library> or the library tab in my.monash portal for more information.

Disability Support Services

Students who have a disability, ongoing medical or mental health condition are welcome to contact Disability Support Services.

Disability Support Services also support students who are carers of a person who is aged and frail or has a disability, medical condition or mental health condition.

Disability Advisers visit all Victorian campuses on a regular basis.

- Website: monash.edu/disability
- Email: disabilitysupportservices@monash.edu

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