

ACC2100 / ACF2100 Financial Accounting

Tutorial Program: Semester Two 2018

Please note that due to a time limit of 1.5 hours for our tutorials, we would not be able to discuss all the questions listed in this program in our tutorials. Each student is required to attempt all the questions prior to their respective tutorial and contribute in the class discussion. The question numbers highlighted in **BOLD** will be discussed in the tutorials. However, all questions listed in this program are important for your learning and assessments (test, assignment and exam). Hence, please use the **moodle Forum discussions** for **peer learning** to discuss your difficulties on any of these questions, especially the ones not discussed in the tutorials. The teaching staffs will monitor and respond to unanswered moodle discussions.

TOPIC	TUTORIAL	SYLLABUS	READINGS AND TUTORIAL QUESTIONS
1	2	Regulation & Financing Company Operations	Readings: Chapters 1, 2 (<u>not</u> 2.3 or 2.8 onwards), 3 Accounting Standards: AASB Framework, AAS B 101 Tutorial Questions: Ch 1 RQ 10, 13, 15 Ch 2 RQ 1, 7, 9, 10 and PQ 2.1, 2.3 , 2.5*, 2.6 , 2.13* Ch 3 RQ 12 and PQ 3.1 *Prepare journal entries, not ledger accounts
2	3	Cash Flow Statements	Readings: Chapter 16 Accounting Standards: AASB 107 Tutorial Questions: Ch 16 RQ 3, 5, 8, 10 & PQ 16.2 , 16.3, 16.7(A) , 16.9
3	4	Accounting for Income Tax: Current Tax Issues	Readings: Chapter 6 Accounting Standards: AASB 112 Tutorial Questions: Ch 6 RQ 2, 3, 4, 5 and PQ 6.2, 6.10 (A) , 6.13 (A)
4	5	Accounting for Income Tax: Deferred Tax Issues	Readings: Chapter 6 Accounting Standards: AASB 112 Tutorial Questions: Ch 6 RQ 9, 12, 13 and PQ 6.5 , 6.10 (B, C) , 6.13 (B, C, D) , 6.14
5	6	Property, Plant and Equipment	Readings: Chapter 9 Accounting Standards: AASB 116 Tutorial Questions: Ch 9 RQ 5, 12, 13, 14 and PQ 9.2, 9.4 , 9.11
6	7	Impairment of Assets & Business Combinations	Readings: Chapters 12, 13 Accounting Standards: AASB 136, AASB 3 Tutorial Questions: Ch 13 RQ 2, 8, 9, 12 and PQ 13.2, 13.3 , 13.6 Ch 12 RQ 1, 2, 7, 10 and PQ 12.2, 12.3
7	8	Controlled Entities & Introduction to Consolidation	Readings: Chapters 18, 19 Accounting Standards: AASB 10 Tutorial Questions: Ch 18 RQ 2, 4, 5, 10 and CS 4 Ch 19 RQ 1, 2, 5 & PQ 19.1, 19.2 , 19.3 (A & B)

8	9	Consolidation: Wholly Owned Subsidiaries	Readings: Chapter 19 Accounting Standards: AASB 10 Tutorial Questions: Ch 19 RQ 8, 10 & PQ 19.5, 19.6, 19.9 , 19.14
9	10	Consolidation: Intragroup Transactions	Readings: Chapter 20 Accounting Standards: AASB 10 Tutorial Questions: Ch 20 RQ 1, 2, 4, 7, 8 & PQ 20.2 , 20.5, 20.8, 20.10, 20.12
10	11	Consolidation: Non-Controlling Interest	Readings: Chapter 21 Accounting Standards: AASB 10 Tutorial Questions: Ch 21 RQ 1, 2, 3, 7, 8 & PQ 21.3, 21.6, 21.9 , 21.11, 21.14(a)
11	12	Equity Accounting	Readings: Chapter 23 Accounting Standards: AASB 128 Tutorial Questions: Ch 23 RQ 1, 5, 6, 8, 11 & PQ 23.1, 23.3, 23.4, 23.6, 23.11
12	-	Critical Analysis & Revision	Readings: TBA