Unit Outline*

MGMT8502

Accounting

D4-OFF (QT2) 2011
Singapore

Professor Phil Hancock

Business School
www.business.uwa.edu.au

* This Unit Outline should be read in conjunction with the Business School Unit Outline Supplement available on the Current Students web site http://www.business.uwa.edu.au/students
UNIT DESCRIPTION

Introduction
Welcome to MGMT8502 Accounting for the Quarter 2 2011. I am a Professor of Accounting and the Associate Dean of Teaching and Learning for the UWA Business School. I have extensive experience in the regulation of corporate financial reporting, international accounting and management in both the educational and private sectors. I am a Fellow of CPA Australia and the Institute of Chartered Accountants in Australia. I am an active member of the profession and I sit on a national panel associated with the Society’s CPA Program and I am also a member of the W.A Divisional Council for CPA Australia. In 2010 I was invited to join the Higher Education Advisory Committee for the ICAA. This is a new committee formed to advise the Board of the ICAA on higher education issues. I am the only representative on the committee from WA. I served on the Urgent Issues Group (UIG) form May 1, 2002 until it was disbanded on June 30, 2006. The UIG was a sub-committee of the Australian Accounting Standards Board and was responsible for the interpretation of accounting standards issued in Australia. I was the only academic member of the UIG. I am also a member of the ASIC Accounting Liaison Group in WA.

I have published many articles, chapters in books and of course I am the co-author of the text book for this unit which is also used in over 25 tertiary institutions in Australia and New Zealand.

I have been teaching MBA and EMBA students for more than 15 years and in 2002 I was delighted to be voted best lecturer by the EMBA students and in 2003 he received the University excellence in teaching award for postgraduate coursework. In 2006 I was indeed honoured to receive a National Australian Learning and Teaching Council citation for outstanding contributions to student learning.

I have held various management positions in public and private educational institutions and have served as a director on a few companies including 10 years with the University Credit Union. I also worked as an auditor and I do voluntary audits for a number of non-profit organisations.

The use of financial information permeates all aspects of business decisions irrespective of the nature of a business entity. Successful business managers are those who understand the financial implications of their decisions and actions. However, this is not to say that all managers must possess accounting skills and it is not intended that you will qualify as an accountant upon the completion of this unit. A professional accounting qualification requires three years of full-time university level study, a post-graduate certification program and, some cynics might suggest, a personality change. Thus, this unit introduces some key accounting concepts so as to help you to navigate your way around published financial statements. Furthermore, this unit will equip you with sufficient knowledge of accounting as to enable you to meaningfully interact with those who provide professional accounting services from both within and external to your organisation. You will be able to understand and use accounting information in a way that enhances both your own effectiveness and that of the organisation to which you belong.

Therefore, this unit will introduce and emphasise the use of accounting information in decision-making. The course provides an introduction to the preparation of various types of financial statements so as to develop an understanding of the structure and conceptual foundation to these statements. However, the main emphasis will be on the use of the financial statements by managers rather than their preparation.

The first and major part of the unit provides the skills necessary to read and interpret the financial statements of large listed corporate entities. These financial statements comprise the income statement, balance sheet, statement of changes in equity and the cash flow statement.
These statements comprise general-purpose financial reports that are normally prepared for the benefit of users external to the entity (e.g., shareholders and lenders). We then examine the performance and position of the entity as revealed by financial statement analysis. Finally, so as to obtain a better understanding of the usefulness of the information provided in these statements, we examine the conceptual basis for financial accounting.

The second part of the unit primarily focuses on the types of accounting information made available within the entity. Topics include the use of accounting information in planning, control, decision-making, and performance measurement. One important lesson to be gained from this part of the unit is that accounting information is constructed and used in different ways for different purposes.

I look forward to our time together during this unit and I sincerely hope you find the experience both rewarding and enjoyable.

Phil Hancock

Unit content

Accounting aims to develop the ability to understand, interpret and use financial statements. The unit is structured to provide an understanding of accounting concepts, issues and problems rather than educating someone to take the role of a professional accountant. The focus of the unit is on accounting for external users and after developing an understanding of the basic concepts underlying external general-purpose financial reports, techniques to analyse such reports are examined. The unit also provides an introduction to accounting for internal users. Basic cost concepts for making operating and strategic decisions within an organisation are discussed.

The goal of the unit

MGMT8502 Accounting has two goals. The first is to develop your ability to understand, interpret and use financial statements. The second is to develop your awareness of the basis for preparation and the strategic use of internal accounting information. It is essential for MBA graduates to have a basic understanding of accounting in these two forms.

Learning outcomes

On completion of this unit, you should be able to:

- Appreciate the difficulties and assumptions involved in the preparation of financial statements;
- Identify the concepts and be aware of the major requirements impacting upon the preparation of conventional financial statements;
- Analyse and interpret information contained in those financial statements (with particular emphasis on using ratio analysis and cash flow analysis) bearing in mind the inherent limitations of such information;
- Identify the different purposes for preparing accounting information for internal users; and
- Explain and apply different concepts of costs to business decisions.
Educational principles and graduate attributes

In this unit, you will be encouraged and facilitated to develop the ability and desire to:

- Demonstrate the ability to apply, analyse, synthesise and evaluate information from multiple sources to make decisions about the financial performance of entities;
- Demonstrate an ability to work effectively in both an independent and team situation to resolve accounting problems and make decisions about the financial performance of entities;
- Demonstrate proficiency of written communication in a business context; and
- Recognise, understand and respond to potential ethical issues confronting accountants.

TEACHING AND LEARNING RESPONSIBILITIES

Teaching and learning strategies

The classes in this unit are interactive, in which you make a real contribution both by asking questions and providing relevant examples from your experience when appropriate. Our objective is to foster a learning environment where all students feel comfortable in asking questions when they require clarification about an issue or principle. In class, we use a combination of presentations and team-based work.

Teaching and learning evaluation

At the business school we value quality teaching and learning. One of the most important stakeholders in this experience is you the student. Therefore, a number of evaluations both formal and informal will be conducted during this unit.

I will ask you to complete an informal evaluation at the end of week 3 so I can learn if there are any areas in which changes need to be considered. I also encourage regular feedback and to that end you will have ample opportunities each week.

You may be asked to complete two evaluations during this unit. The Student Perception of Teaching (SPOT) and the Students' Unit Reflective Feedback (SURF). The SPOT is optional and is an evaluation of the lecturer and the unit. The SURF is completed online and is a university wide survey and deals only with the unit. You will receive an email from the SURF office inviting you to complete the SURF when it is activated. We encourage you to complete the forms as your feedback is extremely important and can be used to make changes to the unit or lecturing style when appropriate.

One example of a change made to the accounting unit as a result of previous student feedback is the inclusion of more regular assessment through the Readiness Assurance Tests.

Attendance

Participation in class, whether it be listening to a lecture or getting involved in other activities, is an important part of the learning process, therefore it is important that you attend classes. More formally, the University regulations state that ‘to complete a course or unit students shall attend prescribed classes, lectures, seminars and tutorials’. Where a student, due to exceptional circumstances, is unable to attend a scheduled class, they are required to obtain prior approval of the unit coordinator to be absent from that class. Any student absent from class without having had such absence approved by the unit coordinator may be referred to the faculty for advice and may be required to withdraw from the unit.
## CONTACT DETAILS

We strongly advise students to regularly access their student email accounts. Important information regarding the unit is often communicated by email and will not be automatically forwarded to private email addresses.

<table>
<thead>
<tr>
<th>Unit coordinator/lecturer</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name:</strong></td>
<td>Professor Phil Hancock</td>
</tr>
<tr>
<td><strong>Email:</strong></td>
<td><a href="mailto:Phil.Hancock@uwa.edu.au">Phil.Hancock@uwa.edu.au</a></td>
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<tr>
<td><strong>Phone:</strong></td>
<td>+61 8 6488 1835</td>
</tr>
<tr>
<td><strong>Consultation hours:</strong></td>
<td>I am always available on the day classes are held.</td>
</tr>
<tr>
<td><strong>Lecture times:</strong></td>
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<tbody>
<tr>
<td><strong>Name:</strong></td>
<td>Selvam S/O Varathappan</td>
</tr>
<tr>
<td><strong>Email:</strong></td>
<td><a href="mailto:selvam_v@hotmail.com">selvam_v@hotmail.com</a></td>
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TEXTBOOK(S) AND RESOURCES

Unit website
The unit makes use of WebCT. You will have access to course materials, solutions to practice questions, past exam papers and a discussion board. To access WebCT go to www.webct.uwa.edu.au and log on using your student number and Pheme password. The units in which you are enrolled which use WebCT will automatically appear under your name. If this is not the case please contact me.

Recommended/required text(s)

This text will be used extensively throughout the course. Copies of this text held in closed reserve in the Reid Business Library.

Additional resources and reading material
The following journals and newspapers are all very good references for current issues facing the accounting profession and can all be found within the Business Library system (i.e. either in hard copy or electronically). As this course is designed to address the needs of managers as users of accounting information you may find that your best source for additional reading is something like the Straits Times, South China Morning Post, Asian Business Review Australian Financial Review or the UK Financial Times. Using current business transactions and events reported in these newspapers is a good way to challenge your understanding of the concepts and learning outcomes we are addressing in this unit.

- Singapore Accountant
- In the Black, Melbourne
- Charter; Sydney
<table>
<thead>
<tr>
<th>Session</th>
<th>Date</th>
<th>Topic number</th>
<th>Topic</th>
<th>Readings (B&amp;H)</th>
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<tr>
<td>1</td>
<td>March 20</td>
<td>Topic 1</td>
<td>Course Introduction: What is accounting. Trial RAT.</td>
<td>Chapter 1</td>
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<tr>
<td>2</td>
<td>March 20</td>
<td>Topic 2</td>
<td>The Financial Reporting Framework.</td>
<td>Chapter 2</td>
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<td>3</td>
<td>March 20</td>
<td>Topic 3</td>
<td>The balance sheet and introduction to the worksheet</td>
<td>Chapter 3</td>
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<td>Team based exercise 1</td>
<td>Chapter 4</td>
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<td>March 21</td>
<td>Topic 4</td>
<td>The statement of comprehensive income and statement of changes in equity. RAT 1</td>
<td>Chapter 5</td>
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<td>March 22</td>
<td>Topic 5</td>
<td>Cash and accrual accounting and accounting for receivables.</td>
<td>Chapter 6</td>
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<tr>
<td>8</td>
<td>May 5</td>
<td>Topic 6</td>
<td>Non-Current Assets and Depreciation.</td>
<td>Chapter 8</td>
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<td>9</td>
<td>May 6</td>
<td>Topic 7</td>
<td>Accounting for economic entities</td>
<td>Chapter 11</td>
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<td></td>
<td></td>
<td>Topic 8</td>
<td>Statement of cash flows</td>
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<td>10</td>
<td>May 7</td>
<td>Topic 9</td>
<td>Financial Statement Analysis. RAT 3</td>
<td>Chapter 13</td>
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<td>11</td>
<td>May 7</td>
<td>Topic 10</td>
<td>Introduction to management accounting</td>
<td>Chapter 14</td>
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<td>Topic 11</td>
<td>Cost-volume-profit</td>
<td>Chapter 17</td>
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<td>12</td>
<td>May 7</td>
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<td>Team based exercise 2</td>
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Detailed Session Outlines:

**Topic 1 – Introduction to Accounting**

**TOPIC OBJECTIVES:**

When we have completed Topic 1, you will be able to:

- Define Management Accounting and Financial Accounting and provide examples of the types of accounting information generated by these two areas.
- Identify the main sources of demand and supply of accounting information.
- Define and identify the content of General Purpose Financial Reports.

**REQUIRED READING:**

Chapter 1: Bazley and Hancock (2010).

**PREPARATION FOR CLASS:**

- Complete required reading.
- Complete the following questions from the text:
  - Problem 1.1
  - Problem 1.10
  - Problem 1.12.

**Topic 2 – The Financial Reporting Framework**

**TOPIC OBJECTIVES:**

When we have completed Topic 2, you will be able to:

- Identify the factors that influence the preparation of financial statements.
- Explain the current arrangements for standard setting in Australia.
- Explain the influence of accounting standards, the Corporations Act and the stock exchange on financial reporting requirements.
- Explain what is meant by a conceptual framework.
- Discuss the objective of general purpose financial reporting and the role of the qualitative characteristics of financial information.
- Identify the role of the audit and the auditor in financial reporting.
- Explain what is meant by the term “expectations gap”
- Explain the concept of audit independence and why it is important.

**REQUIRED READING:**

Chapter 2: Bazley and Hancock (2010)

**PREPARATION FOR CLASS:**

- Complete required reading.
- Complete the following questions from the text:
  - Problem 2.5
  - Problem 2.11
**Topic 3 – Presentation of financial position and the worksheet**

**TOPIC OBJECTIVES:**

When we have completed Topic 3 you will be able to:

- Define the objectives, purpose and limitations of the balance sheet.
- Identify the categories of this statement including current and non-current assets, liabilities and owners equity and the criteria used to identify transactions within these categories.
- Apply the balance sheet equation and the principle of duality.
- Appreciate the role and use of a worksheet.

**REQUIRED READING:**

Chapter 4: Bazley and Hancock (2010)

**PREPARATION FOR CLASS:**

- Complete required reading:
- Complete the following questions from the text:
  - Problem 4.1.
  - Problem 4.4
  - Problem 4.5

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**Topic 4 – Presentation of financial performance and the worksheet**

**TOPIC OBJECTIVES:**

When we have completed Topic 4 you will be able to:

- Appreciate the importance of measuring financial performance.
- Understand the options available for reporting financial performance
- Define and explain the terms ‘income’, other comprehensive income, total comprehensive income and revenue.
- Explain and apply the principles involved in the recognition of revenue and be able to provide examples of revenue.
- Define and explain the term ‘expense’, be able to explain and apply the expense recognition criteria, and be able to provide examples of expenses.
- Appreciate and explain what is meant by the term earnings management.
- Identify and explain a statement of changes in equity.

**REQUIRED READING:**

Chapter 5: Bazley and Hancock (2010).

**PREPARATION FOR CLASS:**

- Complete required reading:
- Complete the following questions from the text:
  - Problem 5.1
  - Problem 5.4
  - Problem 5.9
**Topic 5 – Cash and accrual accounting: Accounting for receivables**

**TOPIC OBJECTIVES:**

When we have completed Topic 5, you will be able to:

- Explain the difference between cash and accrual accounting
- Explain the different methods of calculating bad and doubtful debts namely the direct write-off method and the allowance method.

**REQUIRED READING:**

Chapter 6: Bazley and Hancock (2010).

**PREPARATION FOR CLASS:**

- Complete required reading
- Complete the following questions from the text:
  - Problem 6.1
  - Problem 6.5
  - Problem 6.11

**Topic 6 – Non Current Assets and Depreciation**

**TOPIC OBJECTIVES:**

When we have completed Topic 6, you will be able to:

- Define depreciation and understand why we include it as an expense of business activities.
- Apply the different methods of calculating depreciation including reducing balance, and straight line.
- Define and provide examples of intangible assets including identifiable and unidentifiable intangibles.

**REQUIRED READING:**

Chapter 8: Bazley and Hancock (2010)

**PREPARATION FOR CLASS:**

- Complete required reading:
- Complete the following questions from the text:
  - Problem 8.1
  - Problem 8.4
  - Problem 8.5
**Topic 7 – Accounting for economic entities**

**TOPIC OBJECTIVES:**

When we have completed Topic 7, you will be able to:

- Identify and understand the reasons for preparing consolidated financial statements.
- Explain why, when preparing consolidated financial statements, it is necessary to eliminate the investment in subsidiaries and inter-entity transactions.

**REQUIRED READING:**

Chapter 11, pp. 350 to 353: Bazley and Hancock (2010).

**PREPARATION FOR CLASS:**

- Complete required reading
- Complete the following questions from the text:
  - Problem 11.10

**Topic 8 – Statement of cash flows**

**TOPIC OBJECTIVES:**

When we have completed Topic 8, you will be able to:

- Explain what is included in the term ‘cash’.
- Explain internal control procedures for cash and why they are important.
- Identify what is meant by cash flows from operating, investing and financing activities and be able to categorise transactions within those 3 areas.
- Explain the purpose of cash flow statements.
- Identify the differences between cash flows and net profit.

**REQUIRED READING:**


**PREPARATION FOR CLASS:**

- Complete required reading
- Complete the following questions from the text:
  - Problem 11.1 (a)
  - Problem 11.4
  - Problem 11.5
Topic 9 – Financial statement analysis

TOPIC OBJECTIVES:

When we have completed Topic 9, you will be able to

• Identify the needs of the various parties in respect to the analysis of financial statements.
• Explain the relationship between expected returns and risks for alternative investments and the role financial statement analysis plays in providing information about the investment return and risk trade-off.
• Explain the techniques of trend analysis and common-size financial statement analysis.
• Apply and interpret relevant ratios for analysing the financial performance and position of a business.
• Identify the strengths and weaknesses of financial statement analysis.

REQUIRED READING:

Chapter 13: Bazley and Hancock (2010).

PREPARATION FOR CLASS:

• Complete required reading
• Complete the following questions from the text:
  o Problem 13.1
  o Problem 13.2
  o Problem 13.3

Topic 10 – Introduction to management accounting and cost concepts

TOPIC OBJECTIVES:

When we have completed Topic 10, you will be able to:

• Appreciate and explain why the information needs management cannot be solely met by general-purpose financial reports.
• Explain how organizational size and structure influences a management need for more complex and internally focused information.
• Identify the cost assignment process and the functional and activity based costing systems.
• Explain basic cost concepts such as direct and indirect costs.

REQUIRED READING:

Chapter 14: Bazley and Hancock (2010).
Chapter 16, pp. 506-510 Bazley and Hancock (2010).

PREPARATION FOR CLASS:

• Complete the required reading
• Complete the following questions from the text:
  o Review Question 14.1
  o Problem 14.1
Topic 11 – Cost-volume-profit analysis

TOPIC OBJECTIVES:

When we have completed Topic 11, you will be able to:

- Identify the difference between fixed and variable costs and to illustrate different types of cost behaviour.
- Explain the relationship between the fixed and variable costs of production.
- Explain and apply the contribution margin approach to breakeven analysis.

REQUIRED READING:

Chapter 17: Bazley and Hancock (2010).

PREPARATION FOR CLASS:

- Complete the required reading
- Complete the following questions from the text:
  - Problem 17.1
  - Problem 17.2
  - Problem 17.3

ASSESSMENT MECHANISM

The purpose of assessment

There are a number of reasons for having assessable tasks as part of an academic program. The assessable tasks are designed to encourage you to explore and understand the subject more fully. The fact that we grade your work provides you an indication of how much you have achieved. Providing feedback on your work also serves as part of the learning process.

In this unit both formative and summative assessment is used. The Readiness Assurance Tests (RAT’s) are designed to assess your understanding of the learning outcomes listed for each topic and they are designed as formative assessment. The team based learning approach adopted in completing the RAT’s and the team exercises assists in developing the skills to work effectively in teams and appreciate the advantages of teams. The team presentations assess oral presentation skills an important employability skill and the final exam will assess knowledge of the learning outcomes in all topics apart from Topic 10.
Assessment mechanism summary

<table>
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<tr>
<th>Item</th>
<th>Weight</th>
<th>Due Date</th>
<th>Learning Outcome</th>
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<tr>
<td>Individual Readiness Assurance Tests</td>
<td>10%</td>
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<td>Content 1-5, Education principles 1 and 4</td>
</tr>
<tr>
<td>Team Based RAT</td>
<td>10%</td>
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<td>Content 1-5, Education principles 1, 2 and 4</td>
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<tr>
<td>Team exercises</td>
<td>15%</td>
<td>Monday 2 May 2011, 9.00am</td>
<td>Content 1-5, Education principles 1 and 2</td>
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<tr>
<td>Individual assignment</td>
<td>15%</td>
<td>Monday 2 May 2011, 9.00am</td>
<td>Content 1-2, Education principles 1 and 3</td>
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<tr>
<td>Final exam</td>
<td>50%</td>
<td>Saturday 4 June 2011, 9.00am</td>
<td>Content 1-6</td>
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Note 1: Results may be subject to scaling and standardisation under faculty policy and are not necessarily the sum of the component parts.

Note 2: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning outcomes as required for accreditation and audit purposes. The findings may 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, and the outcome will not affect your grade for the unit.

Assessment components

Readiness assurance tests – Individual (10% of final mark) and Team Based (10% of final mark)

There will be three RAT’s over the duration of the classes. You will complete each RAT individually and then in teams. This will be explained in class. Each RAT will consist of 10 multiple choice questions. There will be 15 minutes allowed for the individual RAT. Each team will then complete the same RAT and will be allowed the time taken by the first team to submit their answers plus 5 minutes. The allocation of the marks between the individual and team RAT’s will be 10% for individuals and 10% for teams. There will be no alternative time set to sit missed RAT’s so if you are absent due to illness the individual marks missed will be added to the final exam but only on receipt of a medical certificate.
**Team exercises (15% of final mark)**

The lecturer will allocate students into teams of 3-5 and these teams will remain fixed for the class. Teams will be required to complete 2 team based exercises during class time, details of which to be provided in class. Teams will also complete 3 readiness assurance tests.

**Peer Feedback used to assess Team Contributions**

Peer feedback and assessment will also be used to allow all team members to comment on and assess the contribution of all team members to the team tasks (including RATs, team exercises and other in-class tasks). To facilitate this, the online tool SPARKPLUS (Self and Peer Assessment Resources Kit) will be used to assess individual contributions to the team tasks. More information will be provided in class. SPARKPLUS will require you to provide feedback to, and receive feedback from, your team members.

Based on a series of answers from each team member SPARKPLUS automatically produces two weighting factors. The SPA or Self and Peer Assessment factor is a measure of how the team overall viewed the contribution of each member of the team. This factor will be used to adjust team marks into individual marks:

\[
\text{Individual mark} = \text{team mark} \times \text{individual's SPA}
\]

For example, a student that receives a SPA factor of 0.9 for their project contributions reflecting a lower than average team contribution as perceived by a combination of themselves and their peers, would receive an individual mark of 72% if their group project mark was 80%.

The second factor calculated is the SAPA factor. This is the ratio of a student’s own self-assessment rating compared to the average rating of their contribution by their peers. It provides students with feedback about how the rest of the group perceives their contribution. For example, a SAPA factor greater than one means that a student has rated their own performance higher than they were rated by their peers. Conversely, a SAPA factor less than one means that a student has rated their own performance lower than they were rated by their peers.

**Both factors for each student will be released to all group members.**

This idea of using SPARKPLUS is not only to make group work fairer but to encourage the development of professional skills. These skills include giving and receiving both positive and negative feedback, conflict resolution, collaboration, the ability to assess both your work and the work of your peers and developing your professional judgement. If you successfully achieve these learning outcomes your group experience should be productive. Teams that contain students who do not adequately participate in group activities and/or develop their teamwork skills typically have friction between group members.

Each exercise will involve assessing your contribution and that of your group partners to areas of the project specified by criteria. This will include an evaluation of how well each group member met their agreed objectives (on time, to the agreed standard, etc), how much they participated in the overall process and the significance of each group members’ contribution.

Failure to complete SPARKPLUS will result in a SPA factor of 0.8.
Individual Assignment (15% of final mark)
The International Accounting Standards Board is proposing a new standard on revenue recognition that will reflect revenue only when control of the goods or services is transferred to the customer.

Required
Briefly explain and critically review the proposed change. What would be the impact of such a change? Use examples to illustrate your arguments.

Be sure to include appropriate references in your assignment.

The marking guide is on page 18.

Assignment format
The Individual Assignment has a maximum word limit of 1250 words (please supply word count). The format is to be 11pt ARIAL font with one and half line paragraph spacing. Margins are to be set at 25mm. The maximum word limit excludes the Title page, the Table of Contents, the Executive Summary, the References Page and any appendices. Please note that an appendix, where used, should only contain information that is in support an argument or comment already made within the body of the paper. Marks will not be awarded for new arguments or points provided in an appendix. Please submit your Individual Assignment via Turnitin as explained in class.

Final Exam (50% of final mark)
This exam will be 2 hours plus 10 minutes and will cover all Topics. Details of the final exam will be provided in class.

To pass this unit, students are required to achieve a score of at least 45% in the final exam. Students who fail to achieve the minimum standard in the final exam will be awarded a grade of FC.

Submission of assignments
Your assignment will be submitted through Turnitin. Please remember to attach an Assignment Cover Sheet to the front of your assignment. You can download and print your Assignment Cover Sheet from the Current Students web page http://www.business.uwa.edu.au/students/assessments

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Charter of Student Rights and Responsibilities

Appeals against academic assessment
The University provides the opportunity for students to lodge an appeal against assessment results and/or progress status (refer http://www.secretariat.uwa.edu.au/home/policies/appeals ).
## Assignment marking schedule

<table>
<thead>
<tr>
<th>Item</th>
<th>Very good</th>
<th>Good</th>
<th>Average</th>
<th>Poor</th>
<th>Absent</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Explanation of the impact of the proposed change</td>
<td></td>
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<tr>
<td>Use of examples to illustrate the impact of the change</td>
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<tr>
<td>Critical review of the proposed change</td>
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<td>/10</td>
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<tr>
<td>Report and presentation</td>
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<tr>
<td>Structure</td>
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<tr>
<td>Clarity &amp; expression</td>
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<tr>
<td>Referencing</td>
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<tr>
<td>Total marks</td>
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</tbody>
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