Unit Outline*

ACCT1101

Financial Accounting

Semester 2, 2011
Crawley Campus

Unit Coordinators:
Assistant Professor Leo Langa
Ms Dianne Massoudi

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

The Business School at the University of Western Australia cordially welcomes all students enrolled in this unit of accounting. ACCT1101 Financial Accounting is the first unit in a sequence of four financial accounting units, namely: Introduction to Corporate Accounting (ACCT2201); Advanced Corporate Accounting (ACCT2202); Financial Accounting: Theory and Practice (ACCT3321); and Financial Statement Analysis (ACCT3202)/Business Analysis and Valuation (ACCT2207). A/Professor Leo Langa and Ms Dianne Massoudi will be the joint Unit Coordinators and Principal Lecturers in ACCT1101.

ACCT1101 Financial Accounting will examine the contemporary financial accounting requirements for Australian firms. As a result of lecture and tutorial discussions and completion of tutorial exercises, you will be aware of the:

(i) application of approved accounting standards and other guidelines;
(ii) decision usefulness of the accounting numbers reported in the published financial statements of Australian companies;
(iii) measurement and disclosure problems confronted by firms in accounting for their economic activities; and
(iv) financial accounting concepts which might help resolve these reporting problems.

An important form of business regulation is the accounting standards which companies are obliged to use in the preparation of their financial reports. In ACCT1101 Financial Accounting we will examine some of the major accounting standards that influence the form and content of a company’s financial report and impact upon the decision usefulness of the information contained therein.

Given the changes that are occurring in the regulatory environment affecting financial accounting practices, a secondary objective of ACCT1101 Financial Accounting is to equip you with the ability to analyse financial reporting problems, formulate well-reasoned and coherent arguments about those problems and reach well-considered conclusions about how these problems may be resolved. Achievement of this objective will be attained through your preparation for and participation in tutorial discussions and the completion of a manual accounting practice set.

Unit content

The subject matter covered in this unit includes core accounting concepts, recording of business transactions, the use of accounting systems, accounting regulation and the preparation of financial statements.

The goal of the unit

The overriding aims of ACCT1101 Financial Accounting are to develop your understanding of current issues in the field of financial accounting, formulate skills via the application of Australian Accounting Standards and to encourage your interest in accounting as a profession.

Learning outcomes

The aims of ACCT1101 Financial Accounting will be realised via the following outcomes:

Outcome 1: A demonstration of an understanding of the accounting environment.
Outcome 2: The ability to apply accounting vocabulary, principles and concepts.
Outcome 3: Preparation and interpretation of financial statements.
Outcome 4: Analysing transactions and preparing journals, ledgers and worksheets.
Outcome 5: Understanding the different aspects of internal control and the importance of corporate governance and the ethical issues affecting the work of accountants.
Educational principles and graduate attributes

In this unit, you will be encouraged and facilitated to develop the ability and desire to:
• master the subject matter, concepts and techniques of accounting at internationally recognised levels and standards;
• adapt acquired knowledge to new situations;
• communicate in English clearly, concisely and logically;
• think and reason logically and creatively;
• undertake problem identification, analysis and solution; and
• to work independently and in a team.

TEACHING AND LEARNING RESPONSIBILITIES

Teaching and learning strategies

The strategies used in this unit to facilitate your learning process include lectures, tutorials, a practical accounting assignment, a mid-semester test and an independent final examination.

Lectures

The lectures will be held on Monday's and Wednesday's at 11am at the Wesfarmers Lecture Theatre.

The lectures will cover the material for the current topic as detailed later in this unit outline. In this unit, it is highly recommended that you come prepared to each lecture. By doing this, you can maximise the value of attending lectures and can contribute readily to discussions concerning objectives and content. In addition, your ability to both understand and demonstrate understanding of the material through any lecture activities (cooperatively or otherwise) will be significantly enhanced if you are adequately prepared.

The lectures will introduce important financial accounting concepts, how those concepts are generally applied in practice and the decision usefulness of the accounting numbers that are reported in general purpose financial reports. Given the topics that are to be covered and the instructional limitations of a lecture venue, it will not be possible to fully cover all topics. Thus, you will be expected to not only consolidate on the material that has actually been delivered in lectures but also to add to that knowledge through further reading and the problems or exercises that you will complete for the tutorials. The adage that “The more you put in, the more you get out” is appropriate here.

Additionally, given the number of students enrolled in ACCT1101 Financial Accounting and the time constraints associated with delivering each lecture, it will not be possible for a free exchange of ideas, questions and/or comments to occur between you and the lecturer during the lecture. However, you are encouraged to approach your lecturer at the end of each class and, where time permits, to discuss any issue or to clarify any point that has been presented during the lecture. Alternatively, you are welcome to meet with and discuss any matter arising from a lecture during designated consultation times for the teaching staff of ACCT1101 Financial Accounting. To assist you in preparing and understanding the lecture material, you will be provided access to abbreviated lecture notes the week before each lecture.

Practical lectures

The practical lectures in ACCT1101 Financial Accounting are designed to assist with your preparation for your weekly tutorials. The practical lecture will be held on Friday at 10am at the Social Sciences Lecture Theatre. As the volume of material that needs to be covered in the main lectures precludes repetitive demonstration of examples by the teaching staff, the purpose of practical lectures is simply to work through similar exercises or problems that have been set for that week’s tutorial (or, in the case of the Friday practical lecture, the following week’s tutorial). It is strongly recommended that students who have not studied financial accounting previously attend the practical lecture to gain a greater understanding and confidence in preparing questions related to the course. However, if you consider yourself sufficiently able to complete the tutorial materials without attending the practical lecture they are not compulsory.
When enrolling for your tutorial through the On Line Course Registration system (OLCR), you can also register your preference for one of the practical lectures. Given venue size constraints, it is necessary that you attend your allocated practical lecture. Please also note that the Friday practical lecture begins in Week 1 to give students with Monday tutorials the opportunity to benefit from this teaching method.

**Tutorials**

Your tutorials are an important part of your learning experience in ACCT1101 Financial Accounting. As accounting is a very practical discipline, the course will involve number crunching and the practical aspects of ACCT1101 Financial Accounting will be covered in a one-hour tutorial that will be held each week. Each tutorial will commence with a review of the solutions for questions that you have to complete prior to class and then move to a review of other questions where time permits. However, accounting concepts are equally as important as the number crunching and these concepts will be examined during tutorials that you will be required to attend each week.

The tutorials provide students with an opportunity to improve their understanding and technical competence by completing a range of questions and problems related to each topic. In addition, tutorial participation encourages the development of oral communication skills, teamwork and group skills, as well as problem solving and critical thinking skills. To this end, students are encouraged (and expected) to contribute and participate at the tutorials. To get maximum benefit from the use of tutorials, you should be prepared in advance for each tutorial by having: (a) analysed the topic in advance; (b) completed the required readings; (c) completed the set questions and problems, and; (d) drafted a set of questions concerning problems encountered during reading of the topic and/or preparation for tutorial.

In addition, one important aspect of using the tutorial as a learning aid is the follow up. It really is in your best interests as soon as possible after the tutorial to follow up on any aspects raised as a consequence of that tutorial. You should ask yourself if you are satisfied that you have achieved the topic objectives. Were there any general issues that have not been addressed? Can you see how this topic relates to previous topics? Are there any technical or conceptual issues that are still causing you concern? Remember, what you get out of tutorials is directly related to what you are willing to put into them by way of preparation and contribution.

To assist you with your learning, the course material will keep closely to the required text. Additionally, answers to tutorial questions (and additional problem questions) will be made available after the last tutorial for each week completed.

**Teaching and learning evaluation**

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.

**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. As confirmation of this, the University regulations formally state that ‘to complete a course or unit students shall attend prescribed classes, lectures, seminars and tutorials’.
Lectures
ACCT1101 Financial Accounting lectures will be delivered in the following venues. The schedule for the lectures in ACCT1101 Financial Accounting are detailed later in this outline.

2 x 1 hour lectures per week:

Monday  Original  11.00 am – 11.45 am Wesfarmers Lecture Theatre
Wednesday Original 11.00 am – 11.45 am Wesfarmers Lecture Theatre

Practical Lectures and Tutorials

1 x 1 hour practical lecture per week:

Friday  Original  10.00 am – 10.45 am Social Sciences Lecture Theatre

1 x 1 hour tutorial session per week.

The day, time and venue for your tutorial and practical lecture will be determined by your allocation through the On Line Course Registration (OLCR) system.

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 Coordinators/Lecturers</th>
<th>Name:</th>
<th>Email:</th>
<th>Phone:</th>
<th>Fax:</th>
<th>Room No:</th>
<th>Consultation Hours:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A/Professor Leo Langa</td>
<td><a href="mailto:acct1101@uwa.edu.au">acct1101@uwa.edu.au</a></td>
<td>(08) 6488 5838</td>
<td></td>
<td>247</td>
<td>Weeks 1 – 6, Wednesday, 1pm - 3pm, Room: 241</td>
</tr>
<tr>
<td></td>
<td>Ms Dianne Massoudi</td>
<td><a href="mailto:acct1101@uwa.edu.au">acct1101@uwa.edu.au</a></td>
<td>(08) 6488 1808</td>
<td></td>
<td>237</td>
<td>Weeks 7 – SWOT Break, Monday, 1pm – 3pm, Room: 241</td>
</tr>
</tbody>
</table>
Practical Lecturer

Dianne Massoudi will be taking the practical lectures for the duration of the semester.

Tutors

The names of the individual Tutors teaching in this unit and their respective Tutorial times are to be advised at a later date.

Consultation times

The teaching faculty for ACCT1101 Financial Accounting will have scheduled times when they are available for student consultation and you are asked to respect these times. Consultation times for the full-time staff involved with the unit are part of the contact details given earlier in this outline. Consultation times for part-time staff in ACCT1101 will be restricted to times of greatest demand, such as before the Mid- and End of Semester Examinations and the due date for the Practice Set. Details of these additional consultation hours will be made available when appropriate.

While it is expected that you will endeavour to see a member of the teaching faculty during their scheduled consultation times, if the scheduled hours of availability are unsuitable you may be able to arrange a more mutually convenient alternative time. You are reminded that often the best time for a problem to be solved is in class. Please ensure that you obtain the maximum value from each ACCT1101 Financial Accounting tutorial by asking for assistance during the class rather than after it concludes.

Probably the best way of contacting any member of the ACCT1101 Financial Accounting teaching faculty is via email (addresses are given as part of the contact details given earlier in this outline). It is recommended that when you send an e-mail you also provide a telephone number as an alternative means of contact. Depending on the nature of your enquiry, it may be more beneficial to you if a response is given to you via telephone than by e-mail. If you choose to contact the teaching staff members for the unit via e-mail, you will need to use your university e-mail address to compose and send your e-mail.

TEXTBOOK(S) AND RESOURCES

Unit website

http://www.webct.uwa.edu.au

Recommended/required text(s)

The following texts are required for ACCT1101 Financial Accounting:


A compilation of lecture notes for the course will be available for purchase from the UWA Co-op Bookshop. Alternatively, all lecture notes are available on the unit website via WebCT for individual download.
Approved calculators for examinations

The University only permits the use of calculators in examinations when the calculator has an approved sticker. If the student does not have an approved sticker on their calculator, they will not be permitted to use the calculator. Since this is a University wide policy it is not possible for unit coordinators to grant on the spot exemptions. Calculators can be approved at the Business School Student Centre or Postgraduate Student Centre between 9.00 am and 4.30 pm, Monday to Friday. Further information is available on the Business School web site, see http://www.business.uwa.edu.au/studentnet/assessments

UNIT SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Lectures / Chapters Reading</th>
<th>Tutorial Questions</th>
<th>Practical Lecture</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 1 August</td>
<td>Decision making and the role of accounting (Chapter 1), Financial statements for decision making (Chapter 2)</td>
<td>Ch1: D5, Decision Case Ch2: D1, E2.1, E2.2, E2.4, P2.10</td>
<td>Review of Company Annual Report, P2.8</td>
</tr>
<tr>
<td>2 8 August</td>
<td>Recording transactions (Chapter 3)</td>
<td>Ch1: D5, Decision Case Ch2: D1, E2.1, E2.2, E2.4, P2.10</td>
<td>P3.3(b) P3.12 (1 month only)</td>
</tr>
<tr>
<td>3 15 August</td>
<td>Accounting for retailing (Chapter 6)</td>
<td>Ch3: E3.1, E3.5(b), P3.14</td>
<td>P6.3 P6.8</td>
</tr>
<tr>
<td>4 22 August</td>
<td>Accounting systems (Chapter 7)</td>
<td>Ch6: E6.3, E6.5, P6.5, Decision Case</td>
<td>E7.14 P7.7</td>
</tr>
<tr>
<td>5 29 August</td>
<td>Adjusting the accounts and preparing financial statements (Chapter 4)</td>
<td>Ch7: E7.7, E7.8, P7.5, Critical Thinking</td>
<td>P4.6 P4.14</td>
</tr>
<tr>
<td>6 5 September</td>
<td>Completing the accounting cycle (Chapter 5)</td>
<td>Ch4: E4.8, E4.9, P4.12, Ethical Issues</td>
<td>P5.8 P5.14</td>
</tr>
<tr>
<td>7 12 September</td>
<td>Regulation and the conceptual framework (Chapter 10)</td>
<td>Ch5: E5.5, E5.8, P5.9, P5.11</td>
<td>1st Week of Assignment – transaction analysis with demonstration</td>
</tr>
<tr>
<td>8 19 September</td>
<td>Cash management and control (Chapter 11), Cash flow statements (Chapter 18)</td>
<td>Ch10: D4, E10.6, E10.8, E10.12, P10.2</td>
<td>E11.6 P18.9</td>
</tr>
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MID-SEMESTER EXAM
Friday, 23rd September, 2011, 4.30 pm – 6.00 pm

MID-SEMESTER BREAK
26th September – 30th September 2011
## UNIT SCHEDULE (Cont’d)

<table>
<thead>
<tr>
<th>Week</th>
<th>Lectures / Chapters Reading</th>
<th>Tutorial Questions</th>
<th>Practical Lecture</th>
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<tr>
<td>9</td>
<td>3 October</td>
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<tr>
<td></td>
<td>Receivables (Chapter 12), Inventories (Chapter 13)</td>
<td>Ch11: E11.7, P11.6, Ch18: Ethical Issues, E18.3, E18.4</td>
<td>P12.5 P13.1</td>
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<tr>
<td>10</td>
<td>10 October</td>
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<tr>
<td></td>
<td>Non–current assets: acquisition and depreciation (Chapter 14), Non–current assets: revaluation, disposal and other aspects (Chapter 15)</td>
<td>Ch12: E12.4, E12.6, P12.8 Ch13: D1, D9, E13.6</td>
<td>P14.4 P15.10</td>
</tr>
</tbody>
</table>

**GROUP ASSIGNMENT DUE**

**Monday, 17th October, 2011  4:00 pm**

<table>
<thead>
<tr>
<th>Week</th>
<th>Lectures / Chapters Reading</th>
<th>Tutorial Questions</th>
<th>Practical Lecture</th>
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<tbody>
<tr>
<td>11</td>
<td>17 October</td>
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<tr>
<td></td>
<td>Liabilities (Chapter 16), Presentation of financial statements (Chapter 17)</td>
<td>Ch14: E14.8, E14.15 Ch15, D6, D10, E15.4, E15.7</td>
<td>E16.3 P16.1 P17.1</td>
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<tr>
<td>12</td>
<td>24 October</td>
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<tr>
<td></td>
<td>Analysis and interpretation of financial statements (Chapter 19)</td>
<td>Chap16: E16.4, E16.6 Ch17: D1, D2, Decision Case</td>
<td>P19.6</td>
</tr>
<tr>
<td>13</td>
<td>31 October</td>
<td></td>
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<tr>
<td></td>
<td>Revision lecture</td>
<td>Ch19: D3, E19.3, P19.1, P19.5</td>
<td>Week 13 – No Practical Lecture</td>
</tr>
<tr>
<td>7 November</td>
<td>Pre-exam Study Break</td>
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</table>

Further details about the Revision Lecture will be released at a later date.

**Denotations:**

D  =  Discussion Questions  
E  =  Exercises  
P  =  Problems

**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 order to achieve the learning outcomes identified earlier in this outline, a combination of different types of assessment shall be used. These will include a mid-semester test, participation and attendance at tutorials, a practical assignment and a final examination.
Assessment mechanism summary

The method of assessment for ACCT1101 Financial Accounting is as follows:

<table>
<thead>
<tr>
<th>Item</th>
<th>Due Date / Date Held</th>
<th>Remarks</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid-Semester Examination</td>
<td>4.30 pm – 6.00 pm</td>
<td>Duration of 90 mins.</td>
<td>25%</td>
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<tr>
<td></td>
<td>Friday, 23rd September</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tutorial participation and attendance</td>
<td>On going</td>
<td>A minimum of 5 tutes must be attended to be awarded a mark.</td>
<td>10%</td>
</tr>
<tr>
<td>Boab Art Gallery: Accounting Practice Set</td>
<td>Monday, 17th October</td>
<td>Students must attempt this task to a satisfactory level.</td>
<td>15%</td>
</tr>
<tr>
<td></td>
<td>by 4.00 pm</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Examination</td>
<td>To be advised</td>
<td>Students are expected to obtain at least 45% on the final exam. Failure to do so, may place you at risk of failing the unit.</td>
<td>50%</td>
</tr>
</tbody>
</table>

Total 100%

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

Mid–semester examination

The Mid-Semester Examination in ACCT1101 Financial Accounting will comprise theoretical and practical questions in a multiple-choice format. The material covered in the ACCT1101 Financial Accounting Mid-Semester Examination will be drawn from the topics in Weeks 1 to 6 inclusive (Chapters 1 to 7). In preparing for the Mid-Semester Examination you should review all lecture material, tutorial questions and exercises. You should try to be at the venue to which you have been allocated by 4.00 pm on Friday, September 23rd, 2011 and will need to bring your UWA Student Card, an approved non-programmable battery powered calculator, pencils with a 2B lead and erasers with you. As this is a closed book examination, you will not be able to take the textbook or any other course materials into the mid-semester examination venue with you.

Tutorial participation

The Tutorials represent an important part of your learning experience in ACCT1101 Financial Accounting. The sequence of study for tutorials is as follows:
During individual self-study time, review the assigned reading material for each ACCT1101 Financial Accounting tutorial and then prepare written answers and solutions to the questions and problems set. You must complete written answers to questions prior to the relevant tutorial class and not subsequent to it. You will find it to your advantage to keep good written answers to tutorial questions as both the mid-semester and the end of semester examination papers will reflect issues examined in tutorial questions.

During each tutorial, the questions and problems assigned for discussion in that class will be considered. Opportunities may be provided to you for small group discussion and review of assigned questions during each ACCT1101 Financial Accounting tutorial.

A portion of your assessment in ACCT1101 Financial Accounting is based upon the quality of your preparation for and participation in each tutorial class. During the semester your tutor will randomly collect your prepared work three times during the semester at the beginning of the tutorial to assess your preparation. You are expected to have attended and be properly prepared for at least ten (10) tutorials for the 10% assessment to be potentially awarded in full. Thus, if you attended and were fully prepared for nine of the twelve tutorials, the maximum mark that could be awarded to you is 9%. (To be awarded a mark for Tutorials, students must attend a minimum of 5 Tutes during the Semester).

Please note that unless extenuating circumstances apply (for example, ill health or any other unavoidable absence which must be formally explained to the Lecturer-in-charge), you must attend only your allocated tutorial class.

The tutorials are not only intended to be a forum for you to demonstrate all that you know about ACCT1101 Financial Accounting, but also represent an opportunity for you to identify the gaps in your knowledge base and to fill them in. For example, in completing the pre-assigned tutorial questions and exercises, you will make mistakes and this is expected as part of the learning process in ACCT1101 Financial Accounting. However, it is expected that you will learn from those mistakes so effectively as to not repeat them in the mid- or end of semester examinations. Your learning effectiveness is maximised when you ensure that you actually attempt the assigned work prior to and during each tutorial and not just copy answers down as each solution is reviewed in class.

**Group assignment submission**

The Accounting Practice Set is titled “Boab Art Gallery”. This practice set provides experience in manually recording and posting a variety of business transactions common to the small retail/service businesses, so that the students will gain an understanding of the out-of-sight processes in computerised accounting systems. Such “hands on” methodology reinforces understanding of accounting fundamentals typically encountered in practice and is, therefore, suitable for students undertaking a course in accounting. Completion of the practice set should ensure a greater appreciation of:

- the steps in a typical accounting cycle
- the use of special journals as a means by which data is processed more efficiently
- the use of subsidiary ledgers to remove detail from the General ledger
- the steps in posting journals to the General ledger and subsidiary ledgers
- the perpetual inventory system
- balance-day adjustments and the General ledger closing process
- the bank account reconciliation
- how the accounting cycle culminates in the preparation of financial statements from a worksheet
- how GST is recorded and the effect it has on transactions.

In groups of two – three students each, you are required to complete the requirements of the practice set. The practice set is due for submission for marking on 17th October 2011 and there will be no extensions granted to any group, except in extenuating circumstances. Students must register the name(s) and identification number(s) of their respective group members to their Tutor by no later than the end of the third week of Semester – 19th August 2011. The Assignment must be completed to a satisfactory level.
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.

All student Assignments for this unit need to be submitted through the pigeon holes placed next to the Undergraduate Student Centre which are situated on the ground floor of the UWA Business School Building.

In relation to writing essays and completing assignments generally, students may find the following two web addresses useful.

The Business writing web address is: www.uwa.edu.au/businesswriting and the Academic writing home page address is: www.uwa.edu.au/academicwriting

Final examination

The end of Semester Examination in ACCT1101 Financial Accounting will comprise both theoretical and practical questions in a multiple choice and extended answer format. The material covered in the final examination will be primarily drawn from the topics presented in Weeks 7 to 12 inclusive (Chapters 10 to 19). In preparing for the end of Semester Examination students should review all lecture material, tutorial questions and exercises.

PASS program

PASS stands for “Peer Assisted Study Sessions”. PASS is a peer facilitated, cooperative student support scheme for students. In particular, PASS gives first year students enrolled in some of the large core units the opportunity to work collaboratively in small groups with the help of competent, caring, subject experienced student peers. In PASS, the focus is on the group and learning together. Peer learning is recognised as a powerful learning technique and research has shown that students who study together outside the classroom achieve better results.

PASS is a program where students work together to consolidate understanding, reinforce key concepts, and develop effective study strategies. PASS consists of weekly one-hour, non-compulsory sessions led by peer leaders.

PASS Leaders create an environment where students are relaxed, can make friends and feel comfortable asking questions. Leaders encourage students in their groups to use all the recommended teaching and learning resources in a unit, and they motivate students to study and keep up with content on a weekly basis. Involvement with the program also provides leaders with a chance to improve their leadership, teamwork and communication skills, attributes valued by future employers.

The PASS program at the UWA Business School is open to students enrolled in ACCT 1101 Financial Accounting for semester 2, 2011.

Students will be able to register for PASS online from Monday, 1st August, 2011. Study sessions will be held throughout the semester in the UWA Business School Building. Students can find more information about PASS on the following location:


Student Guild

Phone: (+61 8) 6488 2295
Facsimile: (+61 8) 6488 1041
E-mail: enquiries@guild.uwa.edu.au
Website: http://www.guild.uwa.edu.au
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).