ACCG 612 Intermediate Financial Accounting is co-badged with ACCG 923 Accounting Standards and Practice.

Students in this unit should read this unit guide carefully at the start of session. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

ABOUT THIS UNIT

This unit looks at advanced topics relating to financial reporting, accounting standards and practice. It examines general purpose financial reporting framework from the perspective of a single incorporated entity. In doing so, the unit emphasizes the development of a conceptual understanding of accounting in addition to accounting procedures. Students are required to gain an insight into the development of statutory reporting requirements, accounting standards and the conceptual framework project, cash flow statements, the measurement of non-current assets and liabilities, analysis and interpretation of financial statements.

TEACHING STAFF

The details for the teaching staff on ACCG923 are outlined below. Please ensure that you provide your full name, student ID and class date/time, name of the lecturer in any correspondence.

- **Convenor**
  - Ms Peipei Pan
  - Room: E4A-254
  - Phone: 9850 9943
  - Email: peipei.pan@mq.edu.au

- **Other Staff**
  - Ms Leisa Henness
  - Email: leisa.henness@mq.edu.au
  - Ms Katarina Djukic
  - Email: katarina.djukic@mq.edu.au
Ms Lisa Jackson
Email: lisa.jackson@mq.edu.au

CONTACTING STAFF

Staff consultations start from Week 2. The following consultation timetable will be available on Unit Web Site (iLearn) before Week 2. Please check the unit home page (iLearn) for any changes to times or locations of these consultation times on a regular basis. Students experiencing significant difficulties with any topic in the unit are strongly to seek assistance immediately.

<table>
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<tr>
<th>Staff</th>
<th>Location</th>
<th>Consultation Time</th>
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<tbody>
<tr>
<td>Peipei Pan</td>
<td>E4A 254</td>
<td>Monday, 3-5 pm</td>
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<tr>
<td>Katarina Djukic</td>
<td>E4A Level 2</td>
<td>Tuesday, 1-2 pm</td>
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<tr>
<td>Lisa Jackson</td>
<td>E4A Level 2</td>
<td>Tuesday, 5-6 pm</td>
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<tr>
<td>Leisa Henness</td>
<td>E4A Level 2</td>
<td>Thursday, 11am-12 pm</td>
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</table>

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail.

In order to gain access to staff located at levels 2 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members will be provided on the unit webpage (iLearn) and phone numbers are also available next to the phones).

CLASSES

This unit offers the following classes. You can also access details of scheduled classes through the university’s timetable facility (https://timetables.mq.edu.au/2012/).

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<tr>
<th>Lecturer</th>
<th>Venue</th>
<th>Class Time</th>
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<tr>
<td>Leisa Henness</td>
<td>C5A 304 Theatre</td>
<td>Tuesday 8-11</td>
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<tr>
<td>Katarina Djukic</td>
<td>C4A 318 Theatre</td>
<td>Tuesday 10-13</td>
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<tr>
<td>Lisa Jackson</td>
<td>C5A 301 Theatre</td>
<td>Tuesday 14-17</td>
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<td>Peipei Pan</td>
<td>C5A 301 Theatre</td>
<td>Tuesday 18-21</td>
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<tr>
<td>Leisa Henness</td>
<td>C4A 315 Theatre</td>
<td>Thursday 12-15</td>
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Each student is required to enrol in only one class (a 1 x 3 hour combined lecture/tutorial) online. Class enrolment will be closed at 5:00 pm on 2nd March. Please note that it is your responsibility to check your class time and venue and ensure that you attend your registered class each week. The attendance records will be kept by lecturers.

If you wish to change class after Week 1, a written request with evidence should be sent to Unit Convenor to attain written approval.
Should you need to attend an alternative class (i.e. This should be for one off case and not on a regular basis), you must contact Unit Convenor to get written approval.

Public Holidays
The only scheduled public holidays during Session 1, 2012 occur on Friday 6th April and Wednesday 25th April. These holidays will not affect this unit, as there is no ACCG 923 class on those days.

Required and Recommended Texts and/or Materials
You are required to access to the following texts:


- Australian Accounting Standards Board (AASB) Standards, which can be viewed or downloaded from the AASB website at www.aasb.com.au.

Technology Used and Required

- iLearn
This unit will use Macquarie University's online technology for students to access course material, announcements as well as any other documents related to this unit. Students are required to regularly check the website for accessing up-to-date information about this unit. The unit web site is available via the link below: https://ilearn.mq.edu.au/login/MQ/

Students need to have username and password to access to the unit web site. Please contact iLearn directly if you have any difficulties to access to the unit site. iLearn Student Help can be found from the following link: http://www.mq.edu.au/iLearn/help-pages/students.htm

Unit Web Page
Course material is available on Macquarie University’s learning management system (iLearn). The unit web site (iLearn) is available via the link below: https://ilearn.mq.edu.au/login/MQ/

Learning Outcomes
Having completed this unit, students should be able to:

1. Understand the nature and regulation of companies.
2. Account for company operations, non-current assets, business combinations, income tax and leases.
5. Understand the current issues in international accounting research.

GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

1. Discipline Specific Knowledge and Skills
2. Critical, Analytical and Integrative Thinking
3. Problem Solving and Research Capability
4. Capable of Professional and Personal Judgement and Initiative

LEARNING AND TEACHING ACTIVITIES

This unit will be taught in the form of weekly three-hour class. Students are required to enrol in one class for this unit. The weekly three-hour class includes two components: lecture and tutorial.

Lecture Component
The lecture section will include a 1.5 – 2 hour presentation of the main concepts and content and a demonstration of practical example(s). Students need to download their lecture slides from the unit web page (iLearn) prior to attending the lecture. Students should complete their prescribed reading for the week prior to attending the lecture.

Tutorial Component
The tutorial section will be up to 1 to 1.25 hours. In the tutorial section, lecturers will discuss the previous week’s assigned homework questions, work through in-class focus question(s) and address any issues from the previous week’s materials.

The tutorial provides an opportunity to discuss the solutions to selected weekly homework questions and to have any problems or difficulties explained. Students should complete the assigned homework for the topic, consisting of discussion questions, case study and practical exercises.

In addition, an in-class focus question will be worked through to demonstrate the logical steps and processes involved in working through the practical aspect of the topic. The in-class focus question will cover the main or more difficult aspects of the topic. It is required to be completed as part of the assigned homework for the topic but will not be included in the solutions released on the unit web page (iLearn).

Communication Skills
To assist students in developing their communication skills, a two-hour lecture will be run during normal class time by a representative from Centre for Macquarie English
(CME) in classes during the course of the session. This lecture will focus on professional letter writing. This lecture will be interactive and attendance is compulsory for all students. Material covered in this lecture may be examined in the assignment and the final examination for this subject.

**Lecture Materials and Homework Solutions**

The lecture materials provided on the unit web page (iLearn) will have some gaps for which you are required to complete in class, in particular for the practical aspect of the course. Completed lecture notes will not be made available on the unit web page (iLearn). You should complete the lecture materials in class.

All homework solutions (except for in-class focus questions) will be available on the unit web page (iLearn). You must CORRECT your work in a RED pen. Your lecturer will look for these corrections. The in-class focus questions will only be discussed and worked through in class and solutions will not be available on the unit web page (iLearn) and copies will not be made available in any form.

A number of self-study questions will be set for each topic. These questions are designed to give students additional questions to attempt to assist in their understanding of each topic. These questions are not compulsory (however students are strongly encouraged to genuinely attempt these questions to gain the maximum benefit) and can be attempted at any time. The self-study solutions for all topics will be made available on the unit web page (iLearn). These questions and solutions will not be specifically addressed in class, should you have any queries you should ask your lecturer or one of the staff during consultation times.

Any important changes in lecture materials and homework solutions will be posted on the unit web page (iLearn). It is your responsibility to check the unit web page (iLearn) on the regular basis to ensure you are aware of any information which may be posted by the Unit Convenor during the course of the session.

**RESEARCH AND PRACTICE**

This unit gives you opportunities to understand the current accounting research. A research seminar will be conducted in this unit. The presentation topic will be announced in Week 6.

This unit also provides you with insight in examining and applying research findings in your assignments. The unit contains a research-based written assignment worth 15% of the overall assessment.

**RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

A summary of the assessment for this unit is structured as follows. More detailed explanations and requirements will be made available through the classes and the unit web page (iLearn) as the session progresses.

1. Class Test 1 10%
2. Class Test 2 10%
3. Tutorial Homework 10%
4. Written Assignment 15 %
5. Final Examination 55 %

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ACCG923 Session 1, 2012
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<tr>
<th>Assessment Task 1</th>
<th>Assessment Task 2</th>
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<td>Estimated student workload (hours)</td>
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**Learning outcomes assessed**

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**Graduate capabilities assessed**

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**Class Test 1 and 2 (10% for each class test, total of 20%)**
During Week 4 and Week 11, short tests will be conducted during class time. Each test will account for 10% towards your overall assessment. The tests are designed to give timely feedback as to your understanding of key topics and concepts of topics covered and to identify any particular learning challenges or areas of difficulty prior to the mid session and final examination. The first test in Week 4 is an early diagnostic assessment, the results of which will be indicative of the student’s application to achieving the learning outcomes of the unit. Students who achieve poor results in this test should consult the teaching staff regarding strategies for improving their performance. The duration and details of each test will be advised the week prior to the test. The tests may include multiple choice questions, true/false questions, problem solving exercises and short answers to set questions. The tests will be conducted under closed book examination conditions. You have to only sit the short test in your registered class unless prior permission received in writing from the unit convenor. Please note that there will be no supplementary class tests for the cases of misadventure or illness. Students need to submit adequate documentation to the Unit Convenor in the case of misadventure or illness. The Unit Convenor may increase the weighting on the final examination accordingly in particular cases.

**Tutorial Homework (10%)**
During the session, your lecturers will randomly collect 5 tutorial homework at their discretion for the purpose of assessing whether are making sufficient effort on the homework. The marks awarded by the lecturers will be noted on your homework and handed back the following week after collection. 1 mark will be awarded for your in-class focus question and 1 mark allocated for your assigned homework questions. The lecturers will also review work to ensure you have corrected your work. ALL CORRECTIONS MUST BE DONE IN RED PEN.

It is only possible to submit your homework in your registered class. If you do not attend the class, the marks for that week are automatically forfeited. No extensions will be granted for submitting the homework late. **Students absent from classes for medical reasons, upon presentation of medical certificate will be granted an allowance to submit an additional tutorial assignment. You are only granted allowance for missing one (out of five) tutorial homework due to misadventure or sickness.**

**Written Assignment (15%)**

Full details of the assignment (assignment objectives, question materials and requirements, etc) will be posted to the unit web page (iLearn).

Please note the following details regarding the written assignment:

- **Due:** Week 7 classes (the week starting from 23rd April, 2012).

- Any submission after your class is considered as late assignment and it will not be accepted by your lecturer. For example, if students submit the assignment after their class time, but still within the same day, they will also be penalized for late submission. For late assignment, students must submit at BESS. Late submission will be penalized at the rate of 20% of the maximum marks per day or part thereof.

- You will be required to hand in **TWO (2)** copies of your assignments to your lecturer during your class only. On the coversheet of your assignments, you have to clearly marked COPY ONE and COPY TWO. **A Cover Sheet** must be attached to the front of your assignment when submitted in hard copy. The cover sheet must be signed and dated and completed in FULL or your assignment will not be marked. Coversheets can be downloaded from http://www.businessandedeconomics.mq.edu.au/for/new_and_current_students/undergraduate/bess

- All ACCG923 students will be required to submit assignments electronically to the Turnitin website. Turnitin is an internet database that identifies papers containing unoriginal material. When you submit your assignment to Turnitin website, an **Originality Report** will be produced. Detailed instructions on how to register for and use of the Turnitin website will be available on the unit web page (iLearn).

The Originality Report must be printed and submitted together with two hard-copy assignments by the due date. Please allow 24 hours for your final
originality report to be generated, if you do not allow sufficient time for this report, or this report is NOT attached to both copies, penalty may be applied for not following instructions.

- Mark allocation: This assignment will account for 15% towards your final assessment. Your lecturers will mark the technical component of the assignment, and this technical component will be marked out of 10. The representative from Centre for Macquarie English (CME) will assess your writing skills. This component will be marked out of 5.

- No extension will be granted for students who are enrolled late in this subject.

- If students are unable to submit the assignment on time due to illness or misadventure, students should contact the Unit Convenor as soon as possible and hand in the appropriate absence form. Please follow the submission instructions on the following link: http://www.businessandeconomics.mq.edu.au/for/new_and_current_students/undergraduate/how_do_i/absences

  It is important for students to provide proof of such circumstance (eg. Medical certificate covering absence date and subsequent days until submission). No penalty will apply if the evidence provided is approved by the Unit Convenor and covers the entire period prior to submission.

- All students are responsible for familiarizing themselves with the policy statement on cheating and plagiarism at Macquarie University. Please seek further advice if necessary.

A separate assignment task sheet with the details of the assignment will be available on the unit web page (iLearn) prior to the mid session break.

**Final Exam(55%)**
A three hour final examination for this unit will be held during the University Examination period.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations. http://exams.mq.edu.au/

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University’s policy on special consideration process is available at http://www.mq.edu.au/policy/docs/special_consideration/policy.html

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official
examination period. (Individual Faculties may wish to signal when the Faculties’ Supplementary Exams are normally scheduled.)

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at: http://www.mq.edu.au/policy/docs/examination/policy.htm

Further details about the final exam for this unit will be available in the final week of classes and also on the unit web page (iLearn).

**ACADEMIC HONESTY**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

**GRADES**

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at: http://www.mq.edu.au/policy/docs/grading/policy.html

To pass this unit you must pass (obtain at least 50%) in the overall performance and you must pass (obtain at least 50%) in the final examination.

**GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING**

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please...
refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals

**SPECIAL CONSIDERATION**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/policy.html

**What is satisfactory performance in the overall assessments?**

To have satisfactory performance in the overall assessments, you must have passed (obtained 50% or more) in the aggregate marks of your class tests, tutorial homework and written assignment.

**STUDENT SUPPORT SERVICES**

Macquarie University provides a range of Academic Support Services. Details of these and other services for students can be accessed at http://www.student.mq.edu.au.

**Student Support Services**

There is a wide range of counselling and health services offered through Macquarie University, with the list of services including financial, welfare, counselling and learning support. The aim of these services is to assist students and staff towards their goal of effective and successful study. The Counselling Service aims to assist students with matters, which may prevent successful completion of their studies, providing both general counselling and specialist counselling for International Students and students requiring Learning Skills assistance. Information about the Support Services is available at http://www.sss.mq.edu.au

**International student support services**

Macquarie University also offers a range of special support services for international students. If you experience study-related difficulties, do not hesitate to contact the International Office. Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at http://www.student.mq.edu.au.
Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorized coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when using University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved units is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.
<table>
<thead>
<tr>
<th>Week</th>
<th>Week starting</th>
<th>Topic</th>
<th>Readings</th>
<th>Homework</th>
<th>In-class focus</th>
<th>Self-study</th>
</tr>
</thead>
</table>
| 1    | 27<sup>th</sup> Feb | Introduction of the course and the nature and regulation of companies | Ch 1     | RQ<sup>i</sup>  
1, 2, 3, 6, 8, 10, 11, 13,  
CS2<sup>ii</sup>—The AASB |           |               |            |
| 2    | 5<sup>th</sup> March | Financing company operations—Accounting for share capital and debentures | Ch 2     | RQ<sup>iii</sup>  
1, 2, 3, 4, 5, 6, 14  
PQ 2.1, 2.2, 2.3, 2.7, 2.10, 2.11 | Ch2       | PQ 2.9        | Ch2 RQ 7, 8  
PQ 2.4, 2.8, 2.15 |
| 3    | 12<sup>th</sup> March | Accounting for company operations—including the elements of financial statements | Ch 3     | RQ<sup>iv</sup>  
1, 3, 5, 6, 7, 8, 9, 10, 11, 15  
PQ 3.1, 3.2, 3.3, 3.9, 3.10, 3.11 | Ch3       | PQ 3.13       | Ch3 PQ 3.5, 3.8, 3.12 |
| 4    | 19<sup>th</sup> March | **Class Test 1**  
Accounting for income tax | Ch 6 AASB 112 | RQ<sup>v</sup>  
1, 2, 3, 6, 7, 8, 9, 13, 14  
PQ 6.1, 6.2, 6.7, 6.9, 6.10 | Ch6       | PQ 6.15       | Ch6 PQ 6.6, 6.11, 6.12, 6.13, 6.14 |
| 5    | 26<sup>th</sup> March | Accounting for non-current assets—property, plant and equipment | Ch 7 AASB 116 | RQ<sup>vi</sup>  
1, 2, 3, 5, 10, 12, 13, 17  
Case Study 1—Fair value basis for measurement  
PQ 7.1, 7.11, 7.13, 7.16 | Ch7       | PQ 7.12       | Ch7 PQ 4.6, 7, 8, 9  
PQ 7.2, 7.7, 7.10 |
| 6    | 2<sup>nd</sup> April | CME lecture | To be advised | To be advised | To be advised |

**Session Break**

ACCG923 Session 1, 2012
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Title</th>
<th>Chapters AASB</th>
<th>Questions</th>
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<th>Questions</th>
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</thead>
</table>
| 7    | 23<sup>rd</sup> April | Assignment due  
Accounting for non-current assets—intangibles  
Business Combinations | Ch 9 AASB 138  
Ch 10 AASB 3 | **Ch 9**  
RQ 1,2,3,4,6,7,9,10  
PQ 9.9, 9.10, 9.13  
**Ch10**  
RQ 1,2,3,5,8,10,11  
PQ 10.1, 10.2, 10.8, 10.9, 10.14 | Ch10 PQ 10.6 | **Ch 9**  
RQ 8, 11  
PQ 9.11, 9.12  
**Ch10**  
RQ 7  
PQ 10.10, 10.13 |
| 8    | 30<sup>th</sup> April | Accounting for non-current assets—impairment of non-current assets | Ch 11 AASB 136 | **Ch 11**  
RQ 2,6,8,9,10,11,15  
CS4—Determination of CGUs  
PQ 11.1, 11.6, 11.7, 11.10, 11.13 | Ch11 PQ 11.4 | **Ch11**  
RQ 1, 4, 5, 12, 16  
PQ 11.2, 11.5 |
| 9    | 7<sup>th</sup> May | Preparation and presentation of company financial statements  
| Ch12 and Ch13 AASB 101 and 108 | **Ch12**  
RQ 1, 2, 3, 4, 5, 9, 13, 15  
PQ 12.3, 12.9, 12.10  
**Ch13**  
RQ 1,2,4,5,6,7,8,9,10,11  
PQ 13.2, 13.6, 13.11 | Ch13 PQ 13.9 | **Ch12**  
PQ 12.5, 12.6  
**Ch13**  
RQ 4,5,6,13,14  
PQ 13.4, 13.7 |
| 10   | 14<sup>th</sup> May | Cash flow statements | Ch14 AASB 107 | **Ch14**  
RQ 1,2,3,4,5,9  
PQ 14.1, 14.2, 14.3, 14.4, 14.5, 14.9 | Ch14 PQ 14.14 | **Ch14**  
PQ 14.8, 14.10, 14.12 |
<table>
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<th>Week</th>
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<th>Event</th>
<th>Topic</th>
<th>Ch 8 RQ 1, 3, 5, 6, 15</th>
<th>Ch 8 PQ 8.3, 8.5, 8.6, 8.7, 8.10</th>
<th>Ch 8 PQ 8.11</th>
<th>Ch 8 RQ 8.4, 8.8, 8.9, 8.13</th>
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<tr>
<td>11</td>
<td>21&lt;sup&gt;st&lt;/sup&gt; May</td>
<td><strong>Class Test 2</strong>&lt;br&gt;Accounting for leases</td>
<td>Ch 8 AASB 117</td>
<td>Ch 8 RQ 1, 3, 5, 6, 15</td>
<td>Ch 8 PQ 8.3, 8.5, 8.6, 8.7, 8.10</td>
<td>Ch 8 PQ 8.11</td>
<td>Ch 8 RQ 8.4, 8.8, 8.9, 8.13</td>
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<td>12</td>
<td>28&lt;sup&gt;th&lt;/sup&gt; May</td>
<td><strong>Research seminar</strong></td>
<td>See the unit web page (iLearn)</td>
<td><strong>To be advised</strong></td>
<td><strong>To be advised</strong></td>
<td><strong>To be advised</strong></td>
<td><strong>To be advised</strong></td>
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<tr>
<td>13</td>
<td>4&lt;sup&gt;th&lt;/sup&gt; June</td>
<td><strong>Revision</strong></td>
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1. Review Question
2. Case Study
3. Practical Question