

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG 862
Financial Accounting

Semester 2, 2010

**MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT OUTLINE**

Year and Semester: 2010 Semester 2

Unit convenor: Leisa Henness

Prerequisites: ACCG 861 Principles in Accounting

Credit points: 3

Students in this unit should read this unit outline carefully at the start of semester. 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 follows on from ACCG861 Principles of Accounting. It examines general purpose financial reporting from the perspective of a single incorporated entity. In doing so, the unit emphasises the development of a conceptual understanding of accounting in addition to instruction in accounting procedures. Topics covered include 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

Unit convenor:	Leisa Henness
Telephone:	0413 809 927 (Business hours only)
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Other Staff

Lecturer:	Emma Holmes
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Lecturer:	Katarina Djukic
Telephone:	0411 380 977 (Business hours only)
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Lecturer:	Ami Lapidot
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Lecturer	Lisa Jackson
Telephone:	0422 677 277 (Business hours only)
Email	lisa_jackson_sydney@hotmail.com

CONSULTATION TIMES

Staff will be available for consultation; these times will be posted to unit homepage by Week 1 of semester.

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. You may, however, phone staff during their consultation hours.

In order to gain access to staff located at levels 1, 2 and 3 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby.

Students experiencing significant difficulties with any topic in the unit are strongly must seek assistance immediately.

CLASSES

This unit offers classes as follows:

Tuesday 12noon- 3pm	C4A 318	Katarina Djukic
Tuesday 12 noon-3pm	E7B 200	Leisa Henness
Tuesday 3pm – 6pm	C4A 318	Leisa Henness
Tuesday 3pm-6pm	C5A 301	Emma Holmes
Wednesday 3pm-6pm	C4A 318	Peter Zhang
Wednesday 6pm -9pm	C4A 315	Ami Lapidot
Friday 12 noon – 3pm	C4A 315	Lisa Jackson

Each student must attend a 1 x 3 hour combined tutorial/lecture each week at the class time for which they have registered. **Students MUST ONLY attend the class for which they have registered.** An attendance record will be kept by your lecturer.

Should you need to attend an alternate classes you must email your lecturer and the lecturer of the class you wish to attend to request permission. This should be for one off cases and not on a regular basis. You can only sit for short tests in your registered class unless prior permission in writing has been granted by the unit convenor.

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

- Leo, K., Hoggett, J., Sweeting, J and Radford J., (2009) Company Accounting, 8th edition, John Wiley & Sons. This book is available from the Macquarie University Co-Op Bookshop.
- ACCG862 Semester 2 2010 Lecture Notes and Lecture Examples (REQUIRED PRIOR TO CLASS EACH WEEK). These notes will all be available prior to the lecture and should be downloaded each week before class from the unit web page: <http://learn.mq.edu.au>
- 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

- Students will need to access the unit web page for course materials
- Students will also need access to web for online research for review of accounting standards, research homework and written assignment

LEARNING OUTCOMES

The learning outcomes of this unit are:

1. Nature and regulation of companies.
2. Financing a Company including accounting for share capital and debentures.
3. Accounting for company operations and main elements of financial statements, including assets, liabilities, equity, income and expenses.
4. Accounting for income tax.
5. Accounting for non-current assets, including property, plant and equipment, intangibles, impairment of assets and business combinations (including identification and accounting of goodwill and gain from bargain purchase).
6. Preparation of the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity and the notes to the financial statements.
7. Accounting for leases.
8. Preparation of Cash Flow Statement and related notes.
9. Accounting for foreign currency transactions and balances.
10. Undertake research to gather theoretical and practical-based knowledge and use it to diagnose and solve problems and evaluate ideas and information.

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:

Learning Outcome	1	2	3	4	5	6	7	8	9	10
Discipline Specific Knowledge and Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Critical, Analytical and Integrative Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Problem Solving and Research Capability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Creative and Innovative										✓
Effective Communication	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Capable of Professional & Personal Judgement and Initiative	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

TEACHING AND LEARNING STRATEGY

CLASS STRUCTURE

Each session will involve a tutorial section of up to 1 to 1.25 hours to discuss the previous week's assigned homework questions, work through in-class focus question(s) and address any issues from the previous week's material. The session will then continue with a lecture on the current week's topic.

The tutorial session provides an opportunity to discuss the solutions to selected weekly homework questions and to have any problems or difficulties explained. In addition the in-class focus question will be worked through to demonstrate the logical steps and processes involved. The in-class focus question **MUST** also be attempted before class.

Students are required to genuinely attempt the assigned homework for the topic, consisting of discussion questions, practical exercises and problems.

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.

The lecture will include a 1.5 – 2 hour presentation of the main concepts and content and a demonstration of practical example(s). A short break will be given during the three hour period at the discretion of the lecturer.

HOMEWORK SOLUTIONS AND LECTURE MATERIALS AND ANNOUNCEMENTS

- All homework solutions (except for inclass focus questions) will be available on the unit web page, <http://learn.mq.edu.au> before the tutorial is to be discussed the following week in class. You must CORRECT your work in a RED pen. Your lecturer will look for these corrections.
- The homework solutions will usually be available the Saturday (7am) the week before the tutorial homework is due. The in-class focus question will only be discussed and worked through in class and solutions will not be available on the unit web page 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 prior to the week commencing the lecture topic; these solutions can be downloaded at any time. 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.

- The lecture materials provided on the unit web page 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 unless you contact the Unit Convenor in writing.
- Any important notices will be posted on the unit web page for ACCG 862 under the Announcements Folder (refer to the icons on the left hand side of the unit home page). It is your responsibility to check this folder and your student email account on a regular basis to ensure you are aware of any information which may be posted by the Unit Convenor, Program Director or Academic Coordinator during the course of the semester.

COMMUNICATION SKILLS

To assist students in developing their communication skills a two hour session will be run during normal class time by a representative from Centre for Macquarie English (CME) in classes during the week commencing **Monday, 13 September, 2010**. This session will focus on professional letter writing. The session will be interactive and attendance is **compulsory** for all students. Material covered in this session may be examined in the assignment and the final examination for this subject.

RESEARCH AND PRACTICE

- The unit contains a research-based written assignment worth 15% of the overall assessment.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Assessment

The assessment for the unit will consist of the following components:

(a) Multiple Choice/Short Answer Test	10%
(b) Tutorial Homework	10%
(c) Mid Semester Examination	25%
(d) Written Assignment	15 %
(e) Final Examination	<u>40%</u>

100 %

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4	Assessment Task 5
Title/Name	Short Tests	Tutorial Homework	Mid semester Test	Written Assignment	Final Examination
Description (including length or similar if applicable)	10-15 Mins		2 hours (plus 10mins reading time)	Business Letter advising client regarding Accounting Issues 1,000-1,200 words	3 hours (plus 10mins reading time)
Due date	Week 4 & 11	5 Random Weeks to be collected by lecturer	Mid Semester break (TBA)	13 October 2010- 6pm	Final examination timetable
% Weighting	5% each Total of 10%	2% each Total of 10%	25%	15%	40%
Submission method	In class	In class		Assignment Box - BESS	
Feedback (type, method, date)	Results to be returned following week during class time	Homework to be returned the week following collection	Results to be released on Blackboard, 2 weeks after the exam date. Students will have an opportunity to review their paper and get one on one feedback unit convenor	To be returned by Week 13 during class time	Exam script viewing- to be advised

The following summary table indicates the alignment between the assessment tasks and learning outcomes.

Assessment Tasks	Value	Learning Outcomes									
		1	2	3	4	5	6	7	8	9	10
1. Multi-Choice Tests	10%	✓	✓	✓	✓	✓					
2. Tutorial Assignments	10%	✓	✓	✓	✓	✓	✓	✓	✓	✓	
3. Mid Semester Test	25%	✓	✓	✓	✓	✓					
4. Written Assignment	15%										✓
5. Final Examination	40%					✓	✓	✓	✓	✓	

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.

Minimum attendance- you must attend 10 out 13 lectures to be eligible to sit the final examination

(a) Multiple Choice/Short Answer Test (10%)

During Week 4 (covering Topics 1-3) and Week 11 (covering Topics 4 -11) short tests will be conducted during class time. Each test will account for 5% of 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 semester and final examinations. The tests will be conducted under closed book examination conditions. You may only sit the short test in registered class unless prior permission received in writing from the unit convenor.

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.

(b) Tutorial Homework (10%)

During the semester your lecturer will collect your tutorial homework & in-class focus question at five (5) random weeks for the purpose of assessing whether or not you are making sufficient effort on these assignments. 1 mark will be awarded for your in-class focus question and 1 mark allocated for your assigned homework questions. ½ marks maybe also be awarded at the discretion of your lecturer. The lecturer will also review work to ensure you have corrected your work from solutions available on homepage prior to class. THIS MUST BE DONE IN RED PEN.

It is only possible to submit your homework in your registered class. If you do not attend, 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 will be noted and taken into account by your lecturer when determining your tutorial mark when appropriate medical evidence is produced. You are only granted allowance for missing one (out of five) tutorial homework due to misadventure or sickness.**

(c) Mid Semester Examination (25%)

Date: TBA (to be held during mid semester break)

Time and location to be advised

The mid semester examination will be two hour written exam. This examination will cover material from Topics 1 to 5. Further details of the format of the mid-semester exam will be provided closer to the date of the exam. These details will also be posted on the unit web page under the announcements folder.

(d) Written Assignment (15%)

Due: All assignments will be due: Wednesday 13th October by 6pm at Assignment Box at BESS (formerly ERIC) for ALL students.

Required:

Draft a business letter giving advice in response to a number of questions and misunderstandings with regards to financial accounting concepts, procedures or reporting requirements. Length 1,000- 1,200 words.

You will be required to hand in **TWO (2)** copies of your in the Assignment Box at BESS (formerly ERIC), clearly marked COPY ONE and COPY TWO. All copies MUST have the originality report attached (from TURNITIN). If this report is NOT attached to all copies 50% of marks may be deducted for not following instructions, as markers will not be able to refer to these copies whilst marking.

- Technical component – to be marked out of 10 by lecturers for this subject.
- Letter writing skills – to be marked out of 5 by a representative from Centre for Macquarie English (CME).

A 20% penalty per day (or part thereof) will be imposed on an assignment not handed in by due date and time.

All ACCG862 students will be required to submit assignments electronically to the Turnitin website. Turnitin is an internet database that identifies papers containing unoriginal material. Detailed instructions on how to register for and use of the Turnitin website will be available on the unit web page.

Students are expected to use the Harvard Style of Referencing. This will be reviewed in your in Week 7, commencing 13 September, 2010 in lecture to be conducted by Centre for Macquarie English (CME). Handouts will be made available in this week during the lecture.

(d) Written Assignment (15%) continued

Assignment Submission Requirements

When submitting assignments for ACCG862 students must complete all the steps below:

1. **Submit your assignment to Turnitin:** when you submit your assignment the Turnitin website will produce an **Originality Report**. The Originality Report must be printed and submitted in hard copy with your assignment 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 and it is not handed in with your assignment by the due date, 50% of marks will be deducted.
2. **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.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/bess

Important Information

Class ID: 3356770
Enrolment Password: ACCG862

You will need the above Class ID and Enrolment Password when you register and create your user profile in Turnitin or when you add the class to your existing Turnitin user profile.

If you have already used Turnitin in a previous trimester/semester, you can add a new class to your current user profile, you do not need to create a new user profile. For instructions on how to enrol in a new class by adding it to your current user profile please refer to section 3 "Enrolling in a new Class" of your Turnitin Student User Guide available on the unit web page.

PENALTIES WILL APPLY TO STUDENTS WHO FAIL TO FOLLOW THESE INTRUCTIONS. IT IS THE STUDENT'S RESPONSIBILTY TO COMPLETE THESE REQUIREMENTS.

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

(e) Final Examination (40%)

A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

The final three hour exam for this unit will be held during the University Examination period from 17 November to 3 December, 2010.

Topics examined in the mid-semester will **NOT** be re-examined in the final exam. Details as to the format of the exam will be made available closer to the date and will be made available on the unit web page and will be discussed in the final week of lectures. This is the only source of information about the final examination.

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://www.timetables.mq.edu.au/exam>

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.

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>

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

To be eligible to pass the unit it is necessary to perform satisfactorily in all components of the assessment for this unit. Your final grade for the unit will take account of your overall performance (in total) *and* your individual performance in *each* of the assessment components. To pass this unit you must:

- a) obtain a pass in the final examination
- b) obtain an overall pass.

All final grades in the Department of Accounting and Finance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Macquarie University's Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG).

The student numerical grade (SNG) is not a summation of the individual assessment components. To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination and their overall assessment marks in the unit.

Please refer to relevant pages in the Post Graduate Studies Handbook.

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.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/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/procedure.html

STUDENT SUPPORT SERVICES

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

IT CONDITIONS OF USE

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. At all times, student ID cards must be displayed in the locations provided.

Students are expected to act responsibly at all times when utilising University IT facilities. The following regulations apply to the use of computer labs and online services:

- Accessing inappropriate web sites, or downloading inappropriate material, are not permitted, material that is not related to coursework in units authorised to use these facilities 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 possibly result in criminal proceedings.

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

Students are reminded to communicate to staff only through the Macquarie University email as this is the only official channel.

Topic and Reference Outline

Week Commencing	Topic	References
1.2 August	1. Nature and regulation of companies	o Text, Ch. 1, pp. 1-29
2. 9 August	2. Financing Company Operations - Accounting for share capital and debentures	o Text, Ch. 2, pp. 32-54 o Text Ch.2 pp. 60- 69
3. 16 August	3. Accounting for company operations- including the elements of financial statements	o Text, Ch. 3, pp. 84-126 o AASB,-“Framework for the Preparation and Presentation of Financial Statements”
4. 23 August	4. Accounting for income tax	o Text, Ch. 4, pp.138-177 o Main features of AASB 112
5. 30 August	5 Accounting for non-current assets- Property, Plant & Equipment	o Text, Ch. 5, pp.190-232 o Standards – main features of AASB 116
6. 6 September	6. Accounting for non current assets (Impairment of non current assets and Business Combinations)	o Text, Ch. 8, pp.347-373; and pp.377-393 (specifically EXCLUDES accounting in the books of the acquiree) o Text, Ch. 9, pp. 410-449 o Main features of AASB 3, AASB136 and AASB 138
7. 13 September	7. CME Lecture <u>Mid-Semester Test - during mid semester break (Mid – Semester break 20 September – 1 October)</u>	CME workbook – Business Letter Writing -(this will be available on the unit web page- to be downloaded prior to class
8. 4 October	8. Accounting for Leases	o Text, Ch 6. pp. 247-293 o Standards – main features of AASB 117
9. 11 October	9. Accounting for non current assets- Intangibles 10.Preparation and Presentation of company financial statements (Part One)	o Text, Ch. 7, pp.303-335 (excluding section 7.6) o Text, Ch.10, pp.462- 498 o Text, Ch.11, pp.509-553 o Standards – main features of AASB 101/ AASB 108
10. 18 October	11. Preparation and Presentation of company financial statements (Part Two)	o As above Chapters 10 & 11 o Standards – main features of AASB 101/ AASB 108
11. 25 October	12. Cash Flow Statements	o Text, Ch.13, pp 601-645 o Main features of AASB 107
12. 1 November	13. Foreign currency transactions	o –E Readings (to be made made available on Blackboard. o Main features of AASB 121 & qualifying assets in AASB 123
13. 8 November	REVISION	

Assigned Homework, In-class Focus Questions and Self Study Questions

(All questions from text unless otherwise stated)

Week	Homework Questions	In-class Focus Questions	Self Study Questions
Topic One (due Week 2)	<u>Review Questions:</u> Chapter 1: 1,2,3,6,8,9, 11, 13	NA for this topic	NA for this topic
Topic Two (due Week 3)	<u>Review Questions:</u> Chapter 2: 1,2,3,4,5,7,8 <u>Practice Questions</u> Chapter 2: 2.1,2.2,2.3, 2.7 2.10, 2.11	<u>Practice Questions:</u> Chapter 2: 2.9	<u>Review Questions:</u> Chapter 2: 6 <u>Case Study</u> no 3 <u>Practice Questions:</u> 2.4,2.8, 2.13, 2.15
Topic Three (due Week 4)	<u>Review Questions:</u> Chapter 3: 1,3,5,6,7,8,9,10,11,16 <u>Practice Questions</u> Chapter 3: 3.1,3.2,3.3,3.7,3.8 3.9	<u>Practice Question</u> Chapter 3: 3.11	<u>Practice Questions:</u> Chapter 3: 3.5, 3.6, 3.10,3.12
Topic Four (due Week 5)	<u>Review Questions:</u> Chapter 4: 1,2,3,6,7,8,9,13,14 <u>Practice Questions</u> Chapter 4: 4.1,4.2,4.6,4.8,4.9	<u>Practice Question:</u> Chapter 4: 4.14 (Excluding Part f) Note: The payment of \$12,500 on 28 July, 2010 relates to 2010 tax year and <u>NOT</u> 2011.	<u>Practice Questions:</u> Chapter 4: 4.5, 4.10, 4.11, 4.13
Topic Five (due Week 6)	<u>Review Questions:</u> Chapter 5: 4,5,7 8,9,10,17 <u>Practice Questions</u> Chapter 5: 5.1, 5.2, 5.11,5.16	<u>Practice Question:</u> Chapter 5: 5.9	<u>Review Questions:</u> Chapter 5: 6,15,16 <u>Practice Questions:</u> Chapter 5: 5.13

Week	Homework Questions	In-class Focus Question (s)	Self Study Question (s)
Topic Six (due Week 7)	<u>Review Questions:</u> Chapter 8: 1,3,5,7,8,10,11 Chapter 9: 8,9,10,11,12,15,16 <u>Practice Questions</u> Chapter 8: 8.1, 8.2, 8.8(Excluding Part A), 8.9. 8.14 (Part A and C only) Chapter 9: 9.2, 9.4(Parts A &B only), 9.13	<u>Practice Questions</u> Chapter 8: 8.6 Chapter 9: 9.10	<u>Practice Questions</u> Chapter 8: 8.10,8.13 Chapter 9: 9.1, 9.7
Topic Seven	<u>CME Lecture</u> (Practice assignment question to be advised)		
Topic Eight (due Week 9)	<u>Review Questions:</u> Chapter 6: 1,3,5,6,15 <u>Practice Questions</u> Chapter 6: 6.3, 6.5,6.6,6.7,6.10	<u>Practice Question:</u> Chapter 6: 6.11	<u>Practice Questions:</u> Chapter 6: 6.4, 6.8, 6.13
Topic Nine (due Week 10)	<u>Review Questions:</u> Chapter 7 1,2, 4,6,7,9,10 <u>Practice Questions</u> Chapter 7 7.8, 7.9	<u>Practice Question:</u>	<u>Review Questions:</u> Chapter 7: 7.10
Topic Ten (due Week 10)	<u>Review Questions:</u> Chapter 10: 1,2,3,4,5,9,10,14,16 <u>Practice Questions</u> Chapter 10: 10.3, 10.5,10.6,10.9, 10.10	<u>Practice Question</u>	<u>Practice Questions:</u> Chapter 10: 10.4, 10.7,10.8
Topic Eleven	<u>Review Questions:</u> Chapter 11: 1,2,4,5,6,7,8,9,10,11,13,14 <u>Practice Questions</u> Chapter 11: 10 11.2,11.4,11.6,11.7, 11.11	<u>Practice Question</u> Chapter 11: 11.9	<u>Practice Questions:</u> Chapter 11 11.3, 11.8, 11.10, 11.15

TOPICS 11 & 12 HOMEWORK QUESTIONS TO BE ADVISED