

## 306-208 Accounting for Corporate Entities

<b>Credit Points:</b>	12.500
<b>Level:</b>	Undergraduate
<b>Dates &amp; Locations:</b>	2008, This subject commences in the following study period/s: Semester 1, - Taught on campus. Semester 2, - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: One 2-hour lecture and a 1-hour tutorial per week. Total Time Commitment: Not available
<b>Prerequisites:</b>	<b>306-202 Intermediate Financial Accounting (/view/2008/306-202)</b> (or equivalent).
<b>Corequisites:</b>	None
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	<p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt;         &lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt;</p>
<b>Coordinator:</b>	TBA
<b>Subject Overview:</b>	This subject examines key financial accounting topics at both an applied and theoretical level. Topics covered include advanced consolidation, accounting for intangibles, accounting for derivatives, accounting for investments in associates, translating overseas subsidiaries, accounting for financial instruments, market value accounting and standards that deal with specific issues such as earnings per share and accounting for employee options.
<b>Assessment:</b>	A 3-hour end-of-semester examination (80%) and a 1-hour mid-semester test (20%).
<b>Prescribed Texts:</b>	Prescribed Texts:To be advised.
<b>Breadth Options:</b>	<p>This subject is a level 2 or level 3 subject and is not available to new generation degree students as a breadth option in 2008.</p> <p>This subject or an equivalent will be available as breadth in the future.</p> <p>Breadth subjects are currently being developed and these existing subject details can be used as guide to the type of options that might be available.</p> <p>2009 subjects to be offered as breadth will be finalised before re-enrolment for 2009 starts in early October.</p>
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<p># High level of development: application of theory to practice; interpretation and analysis; critical thinking.</p> <p># Moderate level of development: written communication; problem solving; synthesis of data and other information; evaluation of data and other information; receptiveness to alternative ideas.</p>

# Some level of development: oral communication; collaborative learning; team work.