

306-108 Accounting Transactions and Analysis

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| Credit Points: | 12.50 |
| Level: | 1 (Undergraduate) |
| Dates & Locations: | 2009, This subject commences in the following study period/s: Summer Term, - Taught on campus. Semester 1, - Taught on campus. Semester 2, - Taught on campus. |
| Time Commitment: | Contact Hours: Two 1-hour lectures and a 1-hour tutorial per week Total Time Commitment: Not available |
| Prerequisites: | 306-107 Accounting Reports and Analysis (/view/2009/306-107) . |
| Corequisites: | None |
| Recommended Background Knowledge: | None |
| Non Allowed Subjects: | None |
| Core Participation Requirements: | <p><p>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.</p> <p>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: http://services.unimelb.edu.au/disability</p></p> |
| Coordinator: | Mr Gregory James Cusack, Mr Noel Boys |
| Subject Overview: | This subject introduces students to the nature of accounting and its role in business from the perspective of a preparer of financial reports. Topics covered include the recording of business transactions and adjustments associated with receivables, inventory, property, plant and equipment, debt instruments, share issues, business combinations and manufacturing activities; preparation of consolidated financial statements; preparation of a cash flow statement by account reconstruction; selected topics on recognition and measurement of certain elements of the financial statements; and financial statement analysis. |
| Objectives: | . |
| Assessment: | A 3-hour end-of-semester examination (70%), assignments totalling not more than 2000 words, or equivalent (20%) and tutorial assessment (10%). Successful completion of this subject requires a minimum 50% pass in the end-of-semester examination |
| Prescribed Texts: | Prescribed Texts:To be advised. |
| Breadth Options: | <p>This subject potentially can be taken as a breadth subject component for the following courses:</p> <ul style="list-style-type: none"> # Bachelor of Arts (https://handbook.unimelb.edu.au/view/2009/D09) # Bachelor of Biomedicine (https://handbook.unimelb.edu.au/view/2009/J07) # Bachelor of Environments (https://handbook.unimelb.edu.au/view/2009/A04) # Bachelor of Music (https://handbook.unimelb.edu.au/view/2009/M05) # Bachelor of Science (https://handbook.unimelb.edu.au/view/2009/R01) # Bachelor of Engineering (https://handbook.unimelb.edu.au/view/2009/355-AA) |

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| | You should visit learn more about breadth subjects (http://breadth.unimelb.edu.au/breadth/info/index.html) and read the breadth requirements for your degree, and should discuss your choice with your student adviser, before deciding on your subjects. |
| Fees Information: | Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees |
| Generic Skills: | <ul style="list-style-type: none"> # High level of development: problem solving; use of computer software. # Moderate level of development: written communication; collaborative learning; team work; application of theory to practice; interpretation and analysis; critical thinking; synthesis of data and other information; evaluation of data and other information; accessing data and other information from a range of sources; receptiveness to alternative ideas. # Some level of development: oral communication; statistical reasoning. |
| Notes: | Students cannot gain credit for 306-108 Accounting Transactions and Analysis and either 306-102 Accounting Concepts or 306-104 Accounting 1B. |