

306-208 Accounting for Corporate Entities

Credit Points:	12.50
Level:	2 (Undergraduate)
Dates & Locations:	2009, This subject commences in the following study period/s: Semester 1, - Taught on campus. Semester 2, - Taught on campus.
Time Commitment:	Contact Hours: One 2-hour lecture and a 1-hour tutorial per week. Total Time Commitment: Not available
Prerequisites:	306-202 Intermediate Financial Accounting (/view/2009/306-202) (or equivalent).
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 Noel Boys
Subject Overview:	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.
Objectives:	.
Assessment:	A 3-hour end-of-semester examination (80%) and a 1-hour mid-semester test (20%).
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) <p>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.</p>
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees

Generic Skills:

- # High level of development: application of theory to practice; interpretation and analysis; critical thinking.
- # Moderate level of development: written communication; problem solving; synthesis of data and other information; evaluation of data and other information; receptiveness to alternative ideas.
- # Some level of development: oral communication; collaborative learning; team work.