

ACCT20004 Accounting for Corporate Entities

Credit Points:	12.50						
Level:	2 (Undergraduate)						
Dates & Locations:	2011, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus. Semester 2, Parkville - Taught on campus.						
Time Commitment:	Contact Hours: One 2-hour lecture and a 1-hour tutorial per week. Total Time Commitment: Not available						
Prerequisites:	The following: (.)/view/current/acct20002) <table border="1" data-bbox="387 600 1485 779"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT20002 Intermediate Financial Accounting</td> <td>Summer Term, Semester 1, Semester 2</td> <td>12.50</td> </tr> </tbody> </table>	Subject	Study Period Commencement:	Credit Points:	ACCT20002 Intermediate Financial Accounting	Summer Term, Semester 1, Semester 2	12.50
Subject	Study Period Commencement:	Credit Points:					
ACCT20002 Intermediate Financial Accounting	Summer Term, Semester 1, Semester 2	12.50					
Corequisites:	None						
Recommended Background Knowledge:	Please refer to Prerequisites and Corequisites.						
Non Allowed Subjects:	None						
Core Participation Requirements:	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: http://www.services.unimelb.edu.au/disability/						
Coordinator:	Assoc Prof Matthew Pinnuck						
Contact:	Email: mpinnuck@unimelb.edu.au (mailto:mpinnuck@unimelb.edu.au)						
Subject Overview:	This subject examines key financial accounting topics at both an applied and theoretical level. Topics covered include accounting for employee entitlements (including share options), segment reporting, earnings per share, intangible assets, biological assets, provisions and contingencies, financial instruments, derivatives, extractive industries, advanced consolidation issues (including indirect interests, associates and foreign currency translations of overseas subsidiaries).						
Objectives:	Upon successful completion of this subject students should be able to: <ul style="list-style-type: none"> # analyse, interpret and extract information relevant to the recording and reporting of accounting information from an unfamiliar case study # apply relevant Accounting Standards with respect to recording and reporting information pertaining to a range of complex accounting issues # critically evaluate outcomes obtained from applying different methods available to preparers of financial statements under current Accounting Standards 						
Assessment:	A 3-hour end-of-semester examination (80%) and a 1-hour mid-semester test (20%).						
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.						
Breadth Options:	This subject potentially can be taken as a breadth subject component for the following courses: <ul style="list-style-type: none"> # Bachelor of Arts (https://handbook.unimelb.edu.au/view/2011/B-ARTS) 						

	<ul style="list-style-type: none"> # <u>Bachelor of Biomedicine</u> (https://handbook.unimelb.edu.au/view/2011/B-BMED) # <u>Bachelor of Environments</u> (https://handbook.unimelb.edu.au/view/2011/B-ENVS) # <u>Bachelor of Music</u> (https://handbook.unimelb.edu.au/view/2011/B-MUS) # <u>Bachelor of Science</u> (https://handbook.unimelb.edu.au/view/2011/B-SCI) # <u>Bachelor of Engineering</u> (https://handbook.unimelb.edu.au/view/2011/B-ENG) <p>You should visit <u>learn more about breadth subjects</u> (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:	<ul style="list-style-type: none"> # 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.