

ACCT10003 Accounting Processes and Analysis

Credit Points:	12.50						
Level:	1 (Undergraduate)						
Dates & Locations:	2014, Parkville This subject commences in the following study period/s: Semester 2, Parkville - Taught on campus.						
Time Commitment:	Contact Hours: One 2-hour lecture and a 1-hour tutorial Total Time Commitment: Not available						
Prerequisites:	<table border="1"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT10001 Accounting Reports and Analysis</td> <td>Summer Term, Semester 1, Semester 2</td> <td>12.50</td> </tr> </tbody> </table>	Subject	Study Period Commencement:	Credit Points:	ACCT10001 Accounting Reports and Analysis	Summer Term, Semester 1, Semester 2	12.50
Subject	Study Period Commencement:	Credit Points:					
ACCT10001 Accounting Reports and Analysis	Summer Term, Semester 1, Semester 2	12.50					
Corequisites:	None						
Recommended Background Knowledge:	Introductory accounting knowledge obtained through the completion of ACCT10001 Accounting Reports and Analysis (or equivalent) is assumed. It is also recommended, but not required, that students concurrently enrol in ACCT10002 Introductory Financial Accounting (or equivalent), or complete ACCT10002 prior to ACCT10003. The accounting knowledge obtained in ACCT10002 will provide a greater appreciation for the material covered in ACCT10003.						
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:	Mr Brett Considine						
Contact:	brett.considine@unimelb.edu.au (mailto:carlin@unimelb.edu.au)						
Subject Overview:	The objective of this subject is to provide students with a broad introduction to core business processes that underpin organisational business activities and generate accounting transaction data. The subject will discuss methods for documenting and analysing business processes; the role and operation of accounting information systems; internal controls for business processes; and the core business processes associated with revenue and expenditure transaction cycles and business reporting.						
Learning Outcomes:	On successful completion of this subject a student should be able to: <ul style="list-style-type: none"> # <i>identify</i> the activities and business processes that generate specific accounting data; # <i>read</i> business process documentation; # <i>explain</i> the role of business processes and accounting data in supporting the information needs of internal and external stakeholders; # <i>explain</i> the importance of internal control; # <i>recommend</i> internal control plans to cover key business process risks and to achieve key business process operation and information control goals; # <i>evaluate, analyse and interpret</i> the efficacy of business processes and the reliability of accounting data generated within business processes. 						

Assessment:	3 hour end of semester examination (70%) One assignment totalling 500 words due early in the semester (5%) One assignment totalling 1500 words due towards the end of the semester (15%) Class participation (10%) Successful completion of this subject requires a minimum 50% pass in the end of semester examination
Prescribed Texts:	None
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/2014/B-ARTS) # Bachelor of Biomedicine (https://handbook.unimelb.edu.au/view/2014/B-BMED) # Bachelor of Environments (https://handbook.unimelb.edu.au/view/2014/B-ENVS) # Bachelor of Music (https://handbook.unimelb.edu.au/view/2014/B-MUS) # Bachelor of Science (https://handbook.unimelb.edu.au/view/2014/B-SCI) # Bachelor of Engineering (https://handbook.unimelb.edu.au/view/2014/B-ENG) <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:	<ul style="list-style-type: none"> # High level of development: collaborative learning; problem solving; team work; interpretation and analysis; critical thinking; evaluation of data and other information; use of computer software; written communication; application of theory to practice. # Moderate level of development: oral communication; written communication; synthesis of data and other information; accessing data and other information from a range of sources; receptiveness to alternative ideas
Related Breadth Track(s):	Information Technology in Organisations