

ACCT10003 Accounting Processes and Analysis

Credit Points:	12.5								
Level:	1 (Undergraduate)								
Dates & Locations:	2015, 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 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:	<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:	Assoc Prof Carlin Dowling								
Contact:	carlin@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</i> and <i>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/2015/B-ARTS) # Bachelor of Biomedicine (https://handbook.unimelb.edu.au/view/2015/B-BMED) # Bachelor of Environments (https://handbook.unimelb.edu.au/view/2015/B-ENVS) # Bachelor of Music (https://handbook.unimelb.edu.au/view/2015/B-MUS) # Bachelor of Science (https://handbook.unimelb.edu.au/view/2015/B-SCI) # Bachelor of Engineering (https://handbook.unimelb.edu.au/view/2015/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