# Unit Outline

**ACCT3004 Accounting Theory and Analysis**  
Semester 1, 2017

<table>
<thead>
<tr>
<th><strong>Unit study package code:</strong></th>
<th>ACCT3004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mode of study:</strong></td>
<td>Internal</td>
</tr>
</tbody>
</table>
| **Tuition pattern summary:**  | Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section.  
Lecture: 1 x 1.5 Hours Weekly  
Workshop: 1 x 1.5 Hours Weekly  
This unit does not have a fieldwork component. |
| **Credit Value:**             | 25.0     |
| **Pre-requisite units:**      | 305229 (v.0) Advanced Financial Accounting 260 or any previous version  
OR  
ACCT2006 (v.0) Financial Reporting or any previous version |
| **Co-requisite units:**       | Nil      |
| **Anti-requisite units:**     | Nil      |
| **Result type:**              | Grade/Mark |
| **Approved incidental fees:** | Information about approved incidental fees can be obtained from our website.  
Visit [fees.curtin.edu.au/incidental_fees.cfm](fees.curtin.edu.au/incidental_fees.cfm) for details. |
| **Unit coordinator:**         | Ms  
Name: Silvia Caratti  
Phone: 0430518065  
Email: Silvia.Caratti@curtin.edu.au  
Location: Building: 407 - Room: 410E |
| **Teaching Staff:**           | Elena Chwal  
Name:  
Phone: 92662869  
Email: Elena.Chwal@curtin.edu.au  
Location: Building: 407 - Room: 412  
Name: John Evans  
Phone: 92663156  
Email: john.evans@curtin.edu.au  
Location: Building: 407 - Room: 407 |
| **Administrative contact:**   | Beena Nandrajob  
Name:  
Phone: 9266 2869  
Email: beena.nandrajob@curtin.edu.au  
Location: Building: 407 - Room: 422 |
| **Learning Management System:** | Blackboard (lms.curtin.edu.au) |

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**Acknowledgement of Country**

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present. The [Centre for Aboriginal Studies](http://www.curtin.edu.au/centre-for-aboriginal-studies) aspires to contribute to positive social change for Indigenous Australians.
through higher education and research.

**Syllabus**

Theory, analysis and interpretation of managements strategic decisions relating to profitability, risk, cash-flow, society and the environment as disclosed in the annual report. Case studies in comprehensive financial statements analysis with an international context.

**Introduction**

Welcome to Accounting Theory and Analysis. The information set out in the following pages is designed to guide you through the learning, assessment and study requirements for the successful completion of this unit including the assessment dates. This is a challenging unit which requires interpretation, integration of prior units learned and you cannot succeed in this unit just by rote learning. Unlike many of the accounting units you may have completed, this unit does not include many "numbers" but focuses on the holistic accounting issues that you will face in your future careers.

The topics elaborated in this unit provide the theoretical foundation for the preparation, presentation and analysis of corporate financial statements, both from a reporting and non-reporting entity point of view. Students will be able to apply and evaluate selected accounting related theories in solving practical problems, explore current issues and broaden research knowledge and capabilities. We trust that you will find this unit both stimulating and rewarding.

**Unit Prize**

| Wiley | ACCT 3004 Unit Prize for best group video |

**Consultation and Communication**

Weekly consultation times will be provided on Blackboard and no appointment will be required during these times. If students wish to see the unit co-ordinator at other times, an appointment is required.

**Email Protocol**

All emails should be sent from your student email account as otherwise, anti-spam filters may prevent it from being delivered. Your lecturer or tutor may teach in a number of units and may have many students in many locations around the world. Therefore, students need to identify themselves clearly to ensure the query is addressed appropriately. Student email queries need to contain the following:

Unit name:
Workshop time/tutor:
Student Name:
Student ID:
Campus:
Question:

**Blackboard Announcements**

Students should monitor the announcements section of Blackboard as important information may be posted in this section.

**Unit Learning Outcomes**

All graduates of Curtin University achieve a set of nine graduate attributes during their course of study. These tell an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers say would be useful in a professional setting. Each unit in your course addresses the graduate attributes through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes tell you what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your achievement of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating we can say you will have achieved all of Curtin’s Graduate
Attributes through the assurance of learning process in each unit.

<table>
<thead>
<tr>
<th>On successful completion of this unit students can:</th>
<th>Graduate Attributes addressed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Critically analyse, evaluate and report on financial and non-financial reports using information technology tools</td>
<td>📝💡🔍</td>
</tr>
<tr>
<td>2 Evaluate key accounting theories as explanations of business behaviours</td>
<td>📝💡🔍</td>
</tr>
<tr>
<td>3 Apply a variety of methods to analyse complex issues to broaden overall understanding of accounting issues and present findings to a professional level</td>
<td>📝💡🔍</td>
</tr>
<tr>
<td>4 Explain the social and economic role of general purpose financial reporting through corporate reporting practices and current accounting issues and examine the influence of culture</td>
<td>📝💡🔍</td>
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</table>

**Curtin’s Graduate Attributes**

- Apply discipline knowledge 📝💡🔍
- Thinking skills💡🔍
  - (use analytical skills to solve problems)
- Information skills🔍🔍🔍
  - (confidence to investigate new ideas)
- Communication skills 🌐🔍🔍🔍
- Technology skills🔍🔍🔍
- Learning how to learn🔍🔍🔍
  - (apply principles learnt to new situations)
  - (confidence to tackle unfamiliar problems)
- International perspective🔍🔍🔍
  - (value the perspectives of others)
- Cultural understanding🔍🔍🔍
  - (value the perspectives of others)
- Professional Skills🔍🔍🔍
  - (work independently and as a team)
  - (plan own work)

Find out more about Curtin’s Graduate attributes at the Office of Teaching & Learning website: [ctl.curtin.edu.au](http://ctl.curtin.edu.au)

**Learning Activities**

**Lectures**

Students should attend the lecture which is for 1.5 hours/week. “Everything” related to the topic area cannot be covered in this time. Core concepts are elaborated and direction for student independent learning is provided. It is expected that students do their own reading and research on the topic areas to expand their own learning and improve their ability to contribute to discussions in lectures and tutorials.

**Tutorial Workshops**

The purpose of the weekly tutorials is to review the lecture material, work through case studies and prepare you for assessments. They will provide you with additional problems for students to increase their understanding of the unit materials and progress on learning outcomes. Questions to be attempted by students prior to coming to tutorial workshops are outlined in the Unit Program at the back of this unit outline. Questions can be found either at the end of each chapter of the main textbook (Rankin et al, 2012) as well as additional questions which are provided on blackboard. Selected answers will be made available on Blackboard although solutions to the additional in-class activities will not be made available on Blackboard.

**Learning Resources**

**Essential texts**

The required textbook(s) for this unit are:

  - Textbooks are available to be purchased from the bookshop or online.
  - ISBN/ISSN: 978118636074

Students have the option of purchasing the physical textbook from the Curtin University Co-op Bookstore, or purchasing the eBook through Pearson or the Curtin Co-Op Website.

(ISBN/ISSN: 9781488618772)

Recommended texts
You do not have to purchase the following textbooks but you may like to refer to them.


Online resources

  Textbooks are available to be purchased from the bookshop or online.

  (ISBN/ISSN: 978118636074)

Other resources

Website References

- Chartered Accountants and New Zealand www.charteredaccountantsanz.com
- CPA Australia www.cpaaustralia.com.au
- Accounting education www.accountingeducation.com
- Australian Accounting Standards Board www.aasb.com.au
- International Accounting Standards Board www.iasb.org.uk
- The Australian Financial Review www.afr.com
- The Australian www.theaustralian.news.com.au

Library Online Databases

A number of databases that may be a useful company research tool in this unit can be found at the Curtin Library website. These databases include;

- FinAnalysis - ASX listed Financial Company data
- DatAnalysis - ASX listed Financial Company data
- Annual reports online
- Proquest - mainly journal articles
- Factiva - mainly newspaper publications on companies
- Orbis - worldwide financial and non-financial data including CSR statements
Assessment

Assessment schedule

<table>
<thead>
<tr>
<th>Task</th>
<th>Value %</th>
<th>Date Due</th>
<th>Unit Learning Outcome(s) Assessed</th>
</tr>
</thead>
</table>
| 1 Test                | 10 percent | **Week: 2 and 4**  
**Day: 10th March and 24th March**  
**Time: 6pm** | 2,4 |
| 2 Written assessment  | 15 percent | **Week: 6**  
**Day: 7th April**  
**Time: 6pm** | 2,4 |
| 3 Case study          | 25 percent | **Week: 9**  
**Day: During your tutorial**  
**Time: TBA** | 3 |
| 4 Assignment          | 50 percent | **Week: 12**  
**Day: Friday 2nd June**  
**Time: 6pm** | 1,2 |

Detailed information on assessment tasks

1. **Multiple Choice Tests (10%)**

   These tests will be conducted via two online multiple choice tests via Blackboard. Each test will be converted to 5% and scores added together to a total of 10%. The first test is a refresher and allows multiple attempts. With the second test, only 1 attempt will be allowed. All tests will be timed and will include 20 questions or less. Feedback will be provided immediately following the completion of the tests.

   In preparation for the test, students are advised to:
   - Review the relevant lecture materials
   - Review the associated chapters of the textbook
   - Review the relevant tutorial questions and suggested solutions provided.

2. **Written Assessment (15%)**

   This assessment is designed to simulate a written piece of communication in the business world and will require application of concepts studied in Weeks 1-4 to a practical scenario, as well as additional research. Students will need to write a letter of advice to answer a practical scenario based question. It needs to be submitted through Turnitin before the due date and feedback will be provided in a following tutorial. Marking criteria will focus primarily on application of concepts studied, although some marks will also be allocated for the quality of the written communication and the assessment will provide up to a maximum of 15 marks towards your final result.

   This assessment will directly assist students in doing well in the Final Assignment.

3. **Case Study - Group Presentation (25%)**

   The purpose of this assessment is to enhance student’s analytical, negotiation, teamwork, communication, time management, technology, research and professional skills required in an effective and successful workplace. This assessment will be a group presentation to be undertaken with students in the same tutorial groups. The groups are set in Week 3 and students may form their own groups. Any student that is not allocated to a group will be allocated to one by your tutor/unit-coordinator. Students will be required to make a presentation during their tutorial as well submit a short written component. The topic of the presentation will be able to be chosen by students, subject to some criteria that will be provided.

   All final presentation material will be due in the Week 9 tutorial, although the actual presentations may occur over two weeks. Marks of up to 25 marks will be allocated both for individual and team performance and will include a small portion of marks that are allocated by your peers, the exact components of which will be on the marking rubric that will be provided with the Case Study question. Feedback will be provided in one of the
tutorials shortly after the presentation.

4. **Assignment - Final (50%)**

This assessment represents a significant 50% of your marks (up to a maximum of 50 marks) and the format will comprises a mixture of short answer and a longer written communication question. The content of the questions will be drawn from the material covered in weeks 1-11 and will be similar in style to case study questions that have been covered in tutorials. All questions will be based on one company and their annual report, the details of which will be released closer to the assessment due date.

In order to do well in this assessment, students will be expected to display strong critical thinking and analytical skills. The focus of this assessment is on **APPLYING** the concepts covered in the lectures to an allocated company. Marks will predominantly be allocated for content and how well students apply their knowledge. However, there are some marks also allocated for written communication, the format of which will be similar to the Written Assessment.

The assessment will need to be submitted via Turnitin on Blackboard before the due date and results/feedback provided with your final results.

**Pass requirements**

The unit has a pass requirement of 50% or above for the final mark.

Students are also required to **attempt ALL assessment tasks for the Unit**. That is, if a student fails to submit ONE of the primary assessments, then they will fail the unit. Please note that;

- For the two multiple choice assessments that are worth 5% each toward the final 10% grade, students are required to attempt a minimum of ONE of these online tests to receive a score toward the allocated 10% and to meet the requirement of attempting assessment 1 worth 10%.
- If a student attempts an assessment but received a NIL grade, this is still treate as an attempt and if the student received a final mark over 50%, they will pass the unit. Any assessment submitted more than ONE week after the due date is NOT treated as an attempt.
- Students with valid reasons and with the required evidence to support approvals for assessment extensions and/or deferrals are treated on a case by case basis.

Official release of the results for this unit are published on Oasis on the Curtin website.

**Fair assessment through moderation**

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that student work is evaluated consistently by assessors. Minimum standards for the moderation of assessment are described in the Assessment and Student Progression Manual, available from

[policies.curtin.edu.au/policies/teachingandlearning.cfm](policies.curtin.edu.au/policies/teachingandlearning.cfm)
Late assessment policy

This ensures that the requirements for submission of assignments and other work to be assessed are fair, transparent, equitable, and that penalties are consistently applied.

1. All assessments students are required to submit will have a due date and time specified on this Unit Outline.
2. Students will be penalised by a deduction of ten percent per calendar day for a late assessment submission (e.g. a mark equivalent to 10% of the total allocated for the assessment will be deducted from the marked value for every day that the assessment is late). This means that an assessment worth 20 marks will have two marks deducted per calendar day late. Hence if it was handed in three calendar days late and given a mark of 16/20, the student would receive 10/20. An assessment more than seven calendar days overdue will not be marked and will receive a mark of 0.

Assessment extension

A student unable to complete an assessment task by/on the original published date/time (e.g. examinations, tests) or due date/time (e.g. assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar. It is the responsibility of the student to demonstrate and provide evidence for exceptional circumstances beyond the student’s control that prevent them from completing/submitting the assessment task.

The student will be expected to lodge the form and supporting documentation with the unit coordinator before the assessment date/time or due date/time. An application may be accepted up to five working days after the date or due date of the assessment task where the student is able to provide an acceptable explanation as to why he or she was not able to submit the application prior to the assessment date. An application for an assessment extension will not be accepted after the date of the Board of Examiners’ meeting.

PLEASE NOTE: Assessment extensions for this unit are highly unlikely. Most assessments are conducted over a number of days or students have several weeks to complete them. To be granted an extension, students MUST have a valid reason and evidence to support an extension request that covers a significant period of the assessment. A medical certificate for ONE DAY will generally not be acceptable.

Late submissions of the Written Assessment will attract late penalties in-line with the University late policy of 10% deduction a day up to one week then zero. Late submission of the final assessment worth 50% will attract more severe penalties, namely 1 day =20%, 2 days = 30%, 3 days = 50%, 4 days - 70%, 5 days = 100%

Deferred assessments

If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Supplementary assessments

Supplementary assessments, if granted by the Board of Examiners, will have a due date or be held between 17/07/2017 and 28/07/2017. Notification to students will be made after the Board of Examiners’ meeting via the Official Communications Channel (OCC) in OASIS.

It is the responsibility of students to be available to complete the requirements of a supplementary assessment. If your results show that you have been granted a supplementary assessment you should immediately check OASIS for details.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies

A Curtin Access Plan (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin’s facilities and services or other support as discussed with an advisor from Disability Services (disability.curtin.edu.au). Documentation is required from your treating Health Professional to confirm your health circumstances.
If you think you may be eligible for a CAP, please contact Disability Services. If you already have a CAP please provide it to the Unit Coordinator at the beginning of each semester.

**Referencing style**

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site: [http://libguides.library.curtin.edu.au/referencing](http://libguides.library.curtin.edu.au/referencing).

**Copyright**

© Curtin University. The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

**Academic Integrity (including plagiarism and cheating)**

Any conduct by a student that is dishonest or unfair in connection with any academic work is considered to be academic misconduct. Plagiarism and cheating are serious offences that will be investigated and may result in penalties such as reduced or zero grades, annulled units or even termination from the course. Assessments under investigation will not be given a mark until the matter is concluded. This may result in the unit grade being withheld or a grade of Fail Incomplete (F-IN) until a decision has been made by the Student Disciplinary Panel. This may impact on enrolment in further units/study periods.

Plagiarism occurs when work or property of another person is presented as one's own, without appropriate acknowledgement or referencing. Submitting work which has been produced by someone else (e.g. allowing or contracting another person to do the work for which you claim authorship) is also plagiarism. Submitted work is subjected to a plagiarism detection process, which may include the use of text matching systems or interviews with students to determine authorship.

Cheating includes (but is not limited to) asking or paying someone to complete an assessment task for you or any use of unauthorised materials or assistance during an examination or test.

From Semester 1, 2016, all incoming coursework students are required to complete Curtin’s Academic Integrity Program (AIP). If a student does not pass the program by the end of their first study period of enrolment at Curtin, their marks will be withheld until they pass. More information about the AIP can be found at: [https://academicintegrity.curtin.edu.au/students/AIP.cfm](https://academicintegrity.curtin.edu.au/students/AIP.cfm)

Refer to the Academic Integrity tab in Blackboard or [academicintegrity.curtin.edu.au](http://academicintegrity.curtin.edu.au) for more information, including student guidelines for avoiding plagiarism.

**Information and Communications Technology (ICT) Expectations**

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support: [oasisapps.curtin.edu.au/help/general/support.cfm](http://oasisapps.curtin.edu.au/help/general/support.cfm)

For specific assistance with any of the items listed below, please contact The Learning Centre: [life.curtin.edu.au/learning-support/learning_centre.htm](http://life.curtin.edu.au/learning-support/learning_centre.htm)

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel
Additional information

Facebook

The School of Accounting has a facebook site. Please join and keep up-to-date with information about student activities within the School of Accounting. The website link is http://www.facebook.com/CurtinAccounting.

Assistance with Academic Skills

Students should be aware of the additional academic skills assistance available on http://business.curtin.edu.au/studying-businessstudent-services/communication%20skills-centre/high-flyer-student. This includes online grammar exercises and various useful fact sheets to succeed at University.

Expectations of lecturers and students

Lecturers and students must all be mindful of common courtesies such as timely arrival to class, notification of absence, ensuring mobile phones are switched off, and allowing each person the opportunity to contribute and to gain as much as possible from the unit.

English Language Proficiency

Your ability to communicate is an important graduate attribute. In order to assist your development in this area, this unit will provide students with feedback on your English language proficiency demonstrated on your written assignment. Whilst this is not part of your formal assessment, it will provide you with some feedback on your level of English proficiency. The aim is to be achieving at least a moderate proficiency. The feedback will be provided in your feedback rubrics.

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- Values and Signature Behaviours
- the University’s policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University’s policies on appropriate use of software and computer facilities

Information on all these things is available through the University’s "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesi@curtin.edu.au or go to http://eesi.curtin.edu.au/student_equity/index.cfm for more information.

You can also contact Counselling and Disability services: http://www.disability.curtin.edu.au or the Multi-faith services: http://life.curtin.edu.au/health-and-wellbeing/about_multifaith_services.htm for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm
Recent unit changes

Students are encouraged to provide unit feedback through eVALUate, Curtin's online student feedback system. For more information about eVALUate, please refer to evaluate.curtin.edu.au/info/.

To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See https://evaluate.curtin.edu.au/info/dates.cfm to find out when you can eVALUate this unit.

Recent changes to this unit include:

1. Change to the format of the written assessment
2. Current examples added to tutorial and lecture materials
3. More refresher material included in the initial part of the unit.
4. Final assessment timing changed
<table>
<thead>
<tr>
<th>TEACHING WEEK</th>
<th>WEEK COMMENCING (MONDAY)</th>
<th>TOPIC</th>
<th>PRE-WORK</th>
<th>TUTORIAL QUESTIONS (FOR FOLLOWING WEEK)</th>
<th>ASSESSMENT DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>27&lt;sup&gt;th&lt;/sup&gt; February 2017</td>
<td>Introduction</td>
<td></td>
<td>Refresher</td>
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<tr>
<td>2</td>
<td>6&lt;sup&gt;th&lt;/sup&gt; March 2017</td>
<td>Conceptual Framework</td>
<td>Chapter 1,2, Conceptual Framework (AASB)</td>
<td>Ch 1: RQ 1, 2 &amp; 3</td>
<td>Test one - Refresher</td>
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<td></td>
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<td></td>
<td>Houghton &amp; Wilson (1992) article</td>
<td>Ch 2: RQ2, Q2.4 &amp; Q2.7</td>
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<td></td>
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<td>APES 110 – Code of Ethics for professional Accountants</td>
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<td>3</td>
<td>13&lt;sup&gt;th&lt;/sup&gt; March 2017</td>
<td>Theories</td>
<td>Chapter 5, Hahn (2007) article</td>
<td>Ch 5: RQ 6, 10</td>
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<td></td>
<td></td>
<td></td>
<td>Additional question</td>
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<tr>
<td>4</td>
<td>20&lt;sup&gt;th&lt;/sup&gt; March 2017</td>
<td>Standard Setting</td>
<td>Chapter 5, 3</td>
<td>Ch 3: RQ 2, 17, Q3.2</td>
<td>Test 2</td>
</tr>
<tr>
<td>5</td>
<td>27&lt;sup&gt;th&lt;/sup&gt; March 2017</td>
<td>Corporate Failures</td>
<td>Chapter 13</td>
<td>Ch 13: RQ 3, 9, 13</td>
<td></td>
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<tr>
<td>6</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt; April 2017</td>
<td>Corporate Governance</td>
<td>Chapter 7, ASX Corporate Principles</td>
<td>Ch 7: RQ 8, Q7.3</td>
<td>Written Assessment Due</td>
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<td>7</td>
<td>24&lt;sup&gt;th&lt;/sup&gt; April 2017</td>
<td>Reporting and Measurement</td>
<td>Chapter 4,6</td>
<td>Ch 4: RQ 2, 6, Q4.6, Ch 6: RQ12</td>
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<tr>
<td>8</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; May 2017</td>
<td>Fair Value</td>
<td>Chapter 10</td>
<td>Ch 10: RQ4, 6, 8</td>
<td></td>
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<tr>
<td>9</td>
<td>8&lt;sup&gt;th&lt;/sup&gt; May 2017</td>
<td>Earnings Management and Ethics</td>
<td>Chapter 9</td>
<td>Ch 9: RQ 2, 7, 9 Additional questions</td>
<td>Presentations</td>
</tr>
<tr>
<td></td>
<td>Date</td>
<td>Topic</td>
<td>Chapter</td>
<td>Notes</td>
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<td>10</td>
<td>15&lt;sup&gt;th&lt;/sup&gt; May 2017</td>
<td>International Perspectives</td>
<td>12</td>
<td>Cht 12: RQ 4, 10, 11 Presentations</td>
<td></td>
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<tr>
<td>11</td>
<td>22&lt;sup&gt;nd&lt;/sup&gt; May 2017</td>
<td>Environmental Perspectives</td>
<td>11</td>
<td>Cht 11: RQ 1, 4, Q11.1</td>
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<tr>
<td>12</td>
<td>29&lt;sup&gt;th&lt;/sup&gt; May 2017</td>
<td>Review</td>
<td></td>
<td>Final Assessment Due</td>
<td></td>
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<td></td>
<td></td>
<td>Study Week</td>
<td></td>
<td>5&lt;sup&gt;th&lt;/sup&gt; June 2017</td>
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<td></td>
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<td>Exam Week 1</td>
<td></td>
<td>12&lt;sup&gt;th&lt;/sup&gt; June 2017</td>
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<td>Exam Week 2</td>
<td></td>
<td>19&lt;sup&gt;th&lt;/sup&gt; June 2017</td>
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<td>Results Released</td>
<td></td>
<td>10&lt;sup&gt;th&lt;/sup&gt; July 2017</td>
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