



1. General Course Information

1.1 Course Details

Course Code:	FND100
Course Name:	Accounting
Trimester:	Trimester 1, 2025
Program:	Foundation Program
Credit Points:	10
Course Coordinator:	Marion Higgins
Document modified:	28/2/2025

Course Description

This course provides students with an introduction to basic procedures and principles of accounting; and will acquaint them with its function in sole trader enterprises. Students will develop general and business literacy skills and acquire skills to record financial data and report financial information responsibly, reliably and with integrity.

Assumed Knowledge

There is no assumed knowledge for this course.

1.2 Teaching Team

Your teacher/s can be contacted via email as below:

You will also find their email in the Teacher's tile on your Course Site.

Name	Email
Marion Higgins	Marion.higgins@griffithcollege.edu.au
Siva Nadarajah	Sivathaasan.nadarajah@griffithcollege.edu.au

1.3 Meet with your teacher

Your teacher is available each week to meet outside of normal class times. This is called consultation. Times that your teacher will be available for consultation will be found on the Teacher's tile on your Course Site.

1.4 Timetable

Your timetable is available on the Griffith College Digital Campus at My Apps, Timetable.

1.5 Technical Specifications

All students must have access to a computer or suitable mobile device such as laptop, or tablet (mobile phones are not suitable). In addition, up-to-date browser access, a reliable high-speed internet connection with enough upload and download capacity, a webcam and headset including microphone are needed.

2. Aims, Outcomes & Generic Skills

2.1 Course Aims

The aim of the course is to introduce the operation of financial accounting systems. Students will explore the accounting process mainly for sole traders who buy and resell goods or provide services; and will cover the principles of accounting; and accounting to trial balance and end of period accounting.



2.2 Learning Outcomes

After successfully completing this course, you should be able to:

1. Identify theory concepts relevant to the principles of accounting
2. Prepare accounting documentation and reports for service and retail businesses
3. Carry out internal control processes to reconcile accounts and analyse financial information using a variety of techniques



2.3 Graduate Capabilities and Employability Skills

For further details on the Graduate Capabilities and Employability Skills please refer to the [Graduate Generic Skills and Abilities Policy](#).

Griffith College is committed to producing graduates who are able to demonstrate progress toward the development of a number of generic skills / capabilities that will allow them to successfully continue their studies at the tertiary level. This set of skills includes employability related skills that will ensure graduates are capable in the workplace of the future.

Studies in this course will give you opportunities to begin to develop the following skills:

Graduate Capabilities and Employability Skills			Focus within this course
Interacting with People	Teamwork		
	Communication		
	Respect for Culture and Diversity		
Readiness for the Workplace	Problem Solving		✓
	Planning and Organisation		✓
	Creativity and Future Thinking		



3. Learning Resources

3.1 Required Learning Resources

- FND100 theory and practical provided online
- Calculator (basic or scientific)

3.2 Recommended Learning Resources

N/A

3.3 College Support Services and Learning Resources

Griffith College provides many facilities and support services to assist students in their studies. Links to information about support resources that are available to students are included below for easy reference.

- [Digital Library](#) – Databases to which Griffith College students have access to through the Griffith Library Databases.
- [Study Toolbox](#) – there is a dedicated website for this course on the Griffith College Digital Campus.
- [Academic Integrity](#) - Griffith College is committed to ensuring academic integrity is understood and maintained by all staff and students. All students learn about academic integrity through engagement with Academic Integrity online modules within the Academic and Professional Studies course.
- [Services and Support](#) provides a range of services to support students throughout their studies including academic advice and assignment help from Student Learning Advisors, and personal and welfare support from Student Counsellors.
- [Jobs and Employment](#) in the Student Hub can assist students with career direction, resume and interview preparation, job search tips, and more.
- [IT Support](#) provides details of accessing support, information on s numbers and internet access and computer lab rules.

3.4 Other Information about your Learning

Preparation and Participation in Learning

As you progress from the Foundation program to Diploma studies with Griffith College you will note some changes to the terminology used about your learning. This includes **Before Class** = Learning Content; **In Class** = Learning Experience; **After Class** = Learning Activities and **Assessment** = Evidence of Learning. We have therefore included both in the below information.

You need to prepare before attending your scheduled learning experience. Work through the **Before Class** (Learning Content) prepared by your teacher which is found on the course site. Make sure you complete the **After Class** (Learning Activities) set each week, they are designed to support your learning. Active participation in your learning will enhance your success. Ask questions when something is unclear or when you want to bring some issue to your teacher's attention; respond to questions to test your knowledge and engage in discussion to help yourself and others learn.

Attendance

You are expected to actively engage in all **Classwork** (Learning Experiences) which underpin the learnings in this course. Attendance will be recorded by your teacher in each learning experience to ensure you are meeting the requirements of the program you are studying and/or your visa conditions. You are expected to engage with the Before Class and After Class outside of timetabled class times. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook.

Consultation Sessions

Teachers offer extra time each week to assist students outside the classroom. This is known as 'consultation time.' This time is critical for you to use to seek assistance from your teacher. You must book these consultation sessions as part of your weekly learning to assist you to succeed in your studies.

Course Learning Materials

Learning materials are made available to you in the course site. The learning materials are arranged in Modules. In each Module you will find **Before Class** (Learning Content), **Classwork** (Learning Experiences), **After Class** (Learning Activities) and **Assessment** (Evidence of Learning). **Before Class** work will be engaged with prior to the scheduled **Classwork** (your weekly class). This will ensure you are prepared for the scheduled class by being aware of the content to be covered and therefore will be able to actively participate in the session. **Homework** (Learning Activities) are accessed after the scheduled session for purposes of review, consolidation of learning, and preparation for **Assessment** (Evidence of Learning Tasks) in the course.

Self-Directed Learning

You will be expected to learn independently. This means you must organise and engage with the course content even when you are not specifically asked to do so by your teacher. The weekly guide (below) will be helpful to organise your learning. This involves revising the weekly course learning material and completing the homework activities. It also means you will need to find additional information to evidence your learning beyond that given to you, and to construct your own response to a question or topic. All of this requires careful planning of your time. Expect to spend, on average, at least 10 hours per week including class time for each of your courses. .

Program Progression

You are reminded that satisfactory Program Progression requires that attendance in classes is maintained at equal to or greater than 80%. You will be notified should your attendance fall below this, and required to enter into a Return to Study Plan Students are engaged in their learning and to maintain a GPA equal or greater than 3.5 not to be at risk of exclusion [please see Griffith College Policy Library - [Program Progression Policy](#) – section 2.3 and 2.4 for more information on progress to avoid probation and exclusion.

Teacher and Course Evaluation

Your feedback is respected and valued by your teachers. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your teacher or by completing course and teacher evaluations via Griffith College's evaluation tool whenever these are available.

Expected Course Workload

No. of timetabled Hours per Week*	No. Personal Study Hours per week**	Total Workload Hours per week
4	6	10

*Total time spent per week in Direct Class Contact time

**Minimum Total time students are expected to spend per week on studying, completing assignments, and/or Consultation time (which should be booked with your teacher directly)

Academic Communication Skills 1 (FND101) & Academic Communication Skills 2 (FND102)

No. of timetabled Hours per Week*	No. Personal Study Hours per week**	Total Workload Hours per week
5	5	10






* Total time spent per week in Direct Class Contact time

**Minimum Total time students are expected to spend per week on studying, completing assignments, and/or Consultation time (which should be booked with your teacher directly)



4. Weekly Guide: Before Class (Learning Content), In Class (Learning Experience), After Class (Learning Activities) and Assessment (Evidence of Learning)

The information below lays out how your learning will be organised throughout the trimester:

Week	Before Class (Learning Content)	In Class (Learning Experience)	After Class (Learning Activities)	Assessment (Evidence of Learning)	Learning Outcome
					
Module 1: Principles of Accounting, Transaction Analysis and Journals, Ledger and Trial balance					
1	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Introduction to accounting basics, Business structures, Accounting equation elements and GAAP</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities relating to accounting definitions and accounting processes. Work through scenarios to Identify forms of business structures and generally accepted accounting principles. Identify accounts within the elements.</p>	<p>Homework activity as directed in the After Class tile. Download exercises from the link provided. Complete the exercises for Identification of accounting elements, forms of business structures and concepts and principles.</p>		1
2	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Financial statements and business transaction analysis</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Work through scenarios to analyse and record business transactions in a worksheet. Participate in activities relating to the analysis of business transactions, preparation of income statement and balance sheet.</p>	<p>Homework activity as directed in the After Class tile. Download exercises from the link provided. Complete the exercises in the preparation of income statements and balance sheets. Use the provided template to record business transactions in a worksheet.</p>		1
3	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Transactions and double entry accounting. General journal entries for a service business</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities relating to double entry bookkeeping. Work through activities to identify debits and credits. Prepare to record these entries into the general journal given different transactions.</p>	<p>Homework activity as directed in the After Class tile. Download exercises from the link provided. Complete the exercises in the general journal provided to record business transactions and determining debits and credits.</p>		2

<p>4</p>	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Introduction to the general ledger, posting journal entries and prepare trial balance</p> <p>Review Module 1</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities relating to the posting of journal entries to the ledger accounts. Prepare and balance the trial balance relative to the activities above</p> <p>Students will review module 1 presentations and activities.</p>	<p>Complete the additional quizzes to practice for the online mid trimester evidence of learning task</p>		<p>1 & 2</p>
<p>5</p>	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Online Mid Trimester Evidence of Learning Task</p>			<p>Mid Trimester Evidence of Learning Task – online in class –30%</p>	<p>1 & 2</p>

Module 2 Preparation of Journal Entries, Ledgers, Trial Balance, GST and classified Financial Reports					
6	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Accounting for a retail business</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities relating to the recording of journal entries for a retail entity. Post to the ledger and prepare Trial Balance</p>	<p>Homework activity as directed in the After Class tile.</p> <p>Download exercises from the link provided.</p> <p>Complete the exercises in the preparation of journal entries for a retail entity. Use the provided template to prepare and balance the trial balance.</p>		2
7	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics The goods and services tax (GST)</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities relating to the preparation of GST calculations. Journal entries, post to the ledger and prepare Trial Balance</p>	<p>Homework activity as directed in the After Class tile.</p> <p>Download exercises from the link provided.</p> <p>Complete the exercises in the preparation of reports including the GST</p>		2
8	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Classified financial statements Financial statement analysis</p> <p>Assignment preparation</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities relating to the preparation of classified income statement and balance sheet. Given a range of financial statements, prepare horizontal and vertical analysis of an entity. Calculate profitability, liquidity, efficiency, and leveraging ratios with the formulas provided. Assignment preparation review</p>	<p>Homework activity as directed in the After Class tile.</p> <p>Download exercises from the link provided.</p> <p>Complete the exercises in the preparation of classified income statement and balance sheet. Use the formulas provided to prepare an analysis of these financial statements.</p>	<p>Assignment due end of week 9 Available online at the end of week 8. – Comprises 30% of the overall evidence of learning tasks.</p>	1, 2 & 3

Module 3 Adjusting and closing entries, Costing of inventory and internal control					
9	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Adjusting and closing entries</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities to identify the difference between cash basis versus accrual basis of accounting Prepare adjusting entries for prepayments and accruals activity. Prepare closing entries activity.</p>	<p>Homework activity as directed in the After Class tile.</p> <p>Download exercises from the link provided.</p> <p>Complete the exercises in the preparation of journal entries for adjusting and closing entries. Use the provided template to post and balance ledger accounts.</p>		2 & 3
10	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Inventory costing in a perpetual inventory system</p>	<p>Students will engage in Theory and practical interactive PPT presentations.</p> <p>Participate in activities to calculate inventory costing systems using FIFO and Average cost methods. Prepare the journal entries for each cost system activity.</p>	<p>Homework activity as directed in the After Class tile.</p> <p>Download exercises from the link provided.</p> <p>Complete the exercises using the provided template to prepare FIFO and average costs calculations. Record the journal entries for each inventory system.</p>		2 & 3
11	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Internal control and bank reconciliation</p>	<p>Students will engage in theory and practical interactive PPT presentations.</p> <p>Participate in activities to discuss the different internal control policies and describe the bank reconciliation procedures. Prepare a bank reconciliation activity.</p>	<p>Homework activity as directed in the After Class tile.</p> <p>Download exercises from the link provided.</p> <p>Complete the exercises in the preparation of a bank reconciliation. Prepare the journal entries.</p>		3
12	<p>Before Class Online vocabulary Activities</p> <p>In Class Topics Revision for Online Final Evidence of Learning Task</p>	<p>Students will review module 3 presentations and activities</p>	<p>Complete the additional quizzes to practice for the online final examination - Evidence of learning task</p>	<p>Online Final Evidence of Learning Task To be conducted during the exam period – Comprises 40% of the overall Evidence of learning Tasks.</p>	2 & 3



5. Assessment (Evidence of Learning)

5.1 Assessment Summary (Evidence of Learning Summary)

	Assessment	Weighting	Learning outcome	Due Date
1	Mid Trimester Examination	30%	1 & 2	Week 5
2	Module 2 Assignment	30%	1, 2 & 3	Week 9
3	Final Examination	40%	2 & 3	Exam Period

5.2 Assessment Task Detail (Evidence of Learning)

You are required to **submit your own work** for marking. All planning, notes and drafts need to be retained so they can be presented to your teacher if requested.

Please note that generative artificial intelligence (GenAI) applications are not permitted to be used for assessment content creation, translation or extensive language assistance unless specifically identified in the assessment guidelines. Where permission is given for the use of GenAI applications for assessment content creation, appropriate referencing must occur.

Students should follow all teacher directions about the use of Generative Artificial Intelligence (GenAI) tools in relation to formative and summative assessment tasks (including how to cite GenAI tools, if relevant). It should be noted that Turnitin provides teaching staff with a GenAI percentage indicator as well as an Originality Report which detects plagiarism.

1. Assessment Task 1: Mid Trimester Examination (30%)

Task Type: Examination

Due Date: Week 5 (in class) date to be advised on course site

Weight: 30%, Marked out of 30

Duration: 2.5 hours - 30 questions- MCQ/Matching Answer and Missing Words – All questions require the student to manually prepare information on a provided template prior to selecting response

Task Description: The task may consist of multiple choice, short answer and practical questions. The task serves as a diagnostic task and unsuccessful students should seek additional consultation from their teacher and/or complete additional revision of assessed learning outcomes 1 & 2

Criteria and Marking: Students are assessed in each module individually to demonstrate an understanding of topics covered in Module 1, weeks 1, 2, 3 and 4.

Submission: Online/paper exam

2. Assessment Task 2: Module 2 Assignment (30%)

Task Type: Assignment

Due Date: End of Week 9 date to be advised on course site

Weight: 30%, Marked out of 30

Duration: 2 hours – 5 questions - Essay

Task Description: Details of the assignment will be available on the course site and discussed in class in week 8. The assignment document will be available at the end of week 8. The assignment will be open for a set period of time to allow the student to complete it. This assignment will be based on learning outcomes 1,2 & 3.

Criteria and Marking: Students are assessed in each module to demonstrate their accounting skills for a retail business covered in Module 2, weeks 6, 7 and 8.

Submission: Online quiz and essay upload

3. Assessment Task 3: Final Examination (40%)

Task Type: Examination

Due Date: Exam period date to be advised on course site

Weight: 40%, Marked out of 40

Duration: 2.5 hours – 40 questions - MCQ/Matching Answer and Missing Words – All questions require the student to manually prepare information on a provided template prior to selecting response

Task Description: The task may consist of multiple choice, short answer and practical questions. This task will be based on learning outcomes 2 & 3.

Criteria and Marking: Students are assessed in each module individually to demonstrate an understanding of topics covered in Module 3, weeks 9, 10, 11 and 12.

Submission: Online/paper exam

Combined, the tasks contribute to the development of all Griffith College generic skills.

In order to pass this Course, students must:

A. Attempt all assessment items

B. Demonstrate assurance of learning of all learning outcomes through graded Assessment Tasks.

5.3 Late Submission

An Assessment Task submitted after the due date, without an approved extension from the teacher, will be penalised. The standard penalty is the reduction of the mark allocated to the Assessment Task by 5% of the maximum mark applicable for the Assessment Task, for each calendar day that the task is late. Assessment tasks submitted more than seven calendar days after the due date are awarded zero marks.

Please refer to the Griffith College website - Policy Library > [Assessment Policy](#) for guidelines and penalties for late submission.

5.4 Other Information about Assessments (Evidence of Learning)

Retention of Originals

You must be able to produce a copy of all work submitted if so requested. Copies should be retained until after the release of final results for the Course.

Requests for extension

To apply for an extension of time for an evidence of learning task, you must submit an [Application for Extension of Assignment](#) form to your teacher at least 24 hours before the date the assignment is due. Grounds for extensions are usually: serious illness, accident, disability, bereavement or other compassionate circumstances and must be able to be substantiated with relevant documentation [e.g. [Griffith College Student Medical Certificate](#)]. Please refer to the Griffith College website – [Policy Library](#) for guidelines regarding extensions and deferred Evidence of Learning Tasks.

Return of Assessment Tasks

1. Marks awarded for in-trimester assessment tasks, will be available on the course site within fourteen [14] days of the due date. This does not apply to the final assessment task in this course (marks for this task will be provided with the final course result).
2. Students will be advised of their final grade through the Digital Campus. Students can review their final exam papers after student grades have been published. Review of final exam papers will not be permitted after the final date to enrol.
3. Marks for **all** assessment tasks including the final exam will be recorded in the Course Site and made available to students through the Course Site.

The sum of your marks of assessment tasks in this course does not necessarily imply your final grade for the course. Standard grade cut off scores can be varied for particular courses, so you need to wait for the official release of grades to be sure of your grade for this course.

6. Policies & Guidelines

Griffith College Evidence of Learning Tasks-related policies can be found in the [Griffith College Policy Library](#) which include the following policies:

[Assessment Policy](#), [Special Consideration](#), [Deferred Assessment](#), [Alternate Exam Sitings](#), [Medical Certificates](#), [Academic Integrity](#), [Finalisation of Results](#), [Review of Marks](#), [Moderation of Assessment](#), [Turn-it-in Software Use](#). These policies can be accessed within the [Policy Library](#)

Academic Integrity Griffith College is committed to maintaining high academic standards to protect the value of its qualifications. Academic integrity means acting with the values of honesty, trust, fairness, respect and responsibility in learning, teaching and research. It is important for students, teachers, researchers and all staff to act in an honest way, be responsible for their actions, and show fairness in every part of their work. Academic integrity is important for an individual's and the College's reputation.

All staff and students of the College are responsible for academic integrity. As a student, you are expected to conduct your studies honestly, ethically and in accordance with accepted standards of academic conduct. Any form of academic conduct that is contrary to these standards is considered a breach of academic integrity and is unacceptable.

Some students deliberately breach academic integrity standards with intent to deceive. This conscious, pre-meditated form of cheating is considered to be one of the most serious forms of fraudulent academic behaviour, for which the College has zero tolerance and for which penalties, including exclusion from the College, will be applied.

However, Griffith College also recognises many students breach academic integrity standards without intent to deceive. In these cases, students may be required to undertake additional educational activities to remediate their behaviour and may also be provided appropriate advice by academic staff.

As you undertake your studies at Griffith College, your teachers and academic advisors will provide you with guidance to understand and maintain academic integrity; however, it is also your responsibility to seek out guidance if and when you are unsure about appropriate academic conduct.

In the case of an allegation of a breach of academic integrity being made against a student he or she may request the guidance and support of a Griffith College Student Learning Advisor or Student Counsellor.

Please ensure that you are familiar with the Griffith College Academic Integrity Policy; this policy provides an overview of some of the behaviours that are considered breaches of academic integrity, as well as the penalties and processes involved when a breach is identified.

For further information please refer to the Griffith College website - Policy Library > [Academic Integrity Policy](#)

Reasonable Adjustments for Evidence of Learning Tasks – The Disability Services policy

The [Disability Services policy](#) (accessed within the [Policy Library](#)) outlines the principles and processes that guide the College in making reasonable adjustments to Evidence of Learning Tasks for students with disabilities while maintaining academic robustness of its programs.

Risk Assessment Statement

There are no out of the ordinary risks associated with this course.

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Note: Griffith College acknowledges content derived from Griffith University in Diploma level courses, as applicable.