Designed to support students in their examination preparation, this 10 hour revision series will be based on a number of activities to test understanding and learning and to practice examination questions. Delivered by an experience tutor, the sessions are interactive and students will have the opportunity to contribute to the discussion, collaborate with others, and clarify challenging aspects of the course.

The revision sessions are a supplement to the student’s own examination preparation; students are required to have read and studied the course text in full, prior to registering.

Delivered by: Kelly Ann Traboulay

SCHOOL OF BUSINESS AND COMPUTER SCIENCE, TRINIDAD

ACCOUNTING
REGISTRATION INFORMATION

**FEE:** £150

**REGISTRATION DEADLINE:** Monday, 23rd October 2017

<table>
<thead>
<tr>
<th>START DATE:</th>
<th>Saturday, 28th October 2017</th>
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</thead>
<tbody>
<tr>
<td>SERIES DURATION:</td>
<td>5 weeks</td>
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<td>COURSE:</td>
<td>Accounting</td>
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<tr>
<td>PROVISION:</td>
<td>Revision</td>
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<tr>
<td>SESSION 1:</td>
<td>21:00 (UK Time)</td>
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<tr>
<td>SERIES:</td>
<td>Pre-December 2017</td>
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<tr>
<td>SESSION 2-5:</td>
<td>20:00 (UK Time)</td>
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<tr>
<td>TUTOR:</td>
<td>Kelly Ann Traboulay</td>
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<td>SESSION DURATION</td>
<td>120 mins</td>
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<tr>
<td>PARTNER:</td>
<td>SBCS</td>
</tr>
<tr>
<td>CONTACT TIME:</td>
<td>10 hours</td>
</tr>
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**ACCOUNTING EXAMINATION DATE:** Thursday, 7th December 2017

The Online Revision sessions are delivered at scheduled times (page 4), through a live virtual classroom. Each session is recorded and these recordings are available to registered students until the following major examination diet. Registered students also have access to a dedicated forum which provides extra resources, such as contact with the tutor and fellow students.

Designed to support students with their studies, **students are required to have read and studied the course text in full, prior to registering.**

The Online series is delivered through Adobe Connect. Please read the following carefully to ensure you have all the technical requirements required to participate effectively in the Online sessions.

**EACH SESSION INCLUDES:**
- Tutor presentations
- Question and answer sessions
- Examination examples
- Student interaction
- Individual work
- Solutions
- General advice on examination preparation and technique

**USEFUL LINKS**

https://students.ebsglobal.net/
TUTOR PROFILE

Kelly Ann Traboulay
School of Business and Computer Science, Trinidad

Kelly Ann has taught for SBCS since 2008 and is ACCA qualified. Kelly Ann has extensive professional experience at a senior level, and brings together a combination of qualifications and practical experience in order to facilitate comprehensive and effective teaching.

Kelly recently attended the EBS conference in 2014, and was able to interact with and learn important techniques from the EBS faculty, in particular those in the Accounting and Finance areas.

| TEACHES: | Accounting, Finance |
| QUALIFICATIONS: | MBA, ACCA, CA |
| EBS APPROVED TUTOR: | 2012 |
| EBS ONLINE TUTOR: | 2015 |

To find out more information regarding SBCS, please look at our [website](#).

EXCELLENT HELP -- YOU ARE AN AWESOME INSTRUCTOR! I FEEL MORE CONFIDENT WRITING THE EXAM NEXT WEEK FROM YOUR SESSIONS.
<table>
<thead>
<tr>
<th>SESSION</th>
<th>SESSION TOPIC</th>
<th>DATE</th>
<th>TIME (UK TIME)</th>
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<tbody>
<tr>
<td>Session 1</td>
<td>Financial Accounting: Accounting Equation and Cash Flows</td>
<td>Saturday, 28th October 2017</td>
<td>21:00 – 23:00</td>
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<tr>
<td>Session 2</td>
<td>Financial Accounting: Ratios and MCQs</td>
<td>Saturday, 4th November 2017</td>
<td>20:00 – 22:00</td>
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<tr>
<td>Session 3</td>
<td>Management Accounting: Short Term Decision Making (Break Even, Limiting Factor)</td>
<td>Saturday, 11th November 2017</td>
<td>20:00 – 22:00</td>
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<tr>
<td>Session 4</td>
<td>Management Accounting: Costing Methods and Variance Analysis</td>
<td>Saturday, 18th November 2017</td>
<td>20:00 – 22:00</td>
</tr>
<tr>
<td>Session 5</td>
<td>Management Accounting: Long Term Decision Making (NPV and MCQ)</td>
<td>Saturday, 25th November 2017</td>
<td>20:00 – 22:00</td>
</tr>
</tbody>
</table>

*Please note change in session times for regions observing DST*

**IMPORTANT**

All of the timings for the sessions are given in **UK time**, so please convert to the local time in your location for the specified date.

**UK clocks go back by 1 hour at 02:00 on Sunday, 29th October 2017.** The start times of the sessions may change for you depending on your time zone and whether your location observes Daylight Saving Time (DST).

**USEFUL LINKS**

http://www.worldtimebuddy.com/

*THIS HAS BEEN REALLY USEFUL. IT HAS HELPED ME FOCUS AND GET A CLEARER IDEA OF HOW TO TACKLE THE EXAMS.*

*I TRULY RECOMMEND IT TO OTHERS.*
**LOGIN & ADOBE INFORMATION**

The Online Revision sessions are delivered through Adobe Connect. Each session is supported by a Facilitator whose role it is to support the students and ensure the sessions run smoothly on the technical side.

Please read the following instructions carefully to ensure you meet all the requirements to be able to participate, and fully benefit, from the Online experience.

Following these steps will ensure that the session will run smoothly for you, your fellow students, and the tutor.

**USEFUL LINKS**

- [Flash Player](#)
- [Connection Test](#)
- [Student Portal](#)
- [Time Converter](#)

**PREREQUISITES:**

- A PC / Laptop (preferable) or
- A Mobile Device with the Adobe Connect app installed
- Latest version of Flash
- USB headset with Microphone
- Fast Internet Connection
- Compatible browser
  - Internet Explorer
  - Mozilla Firefox
  - Apple Safari
- Passed Connection test

**IMPORTANT**

- Students must meet the all the prerequisites to participate in the Online sessions
- **DO NOT** use Google Chrome – it is not compatible
- **LIVE** sessions can be attended using the Adobe Connect app
- **RECORDINGS CANNOT** be viewed using the Adobe Connect app
- A Flash enabled device is required to view the recordings
- Students must log in 20 – 30 mins prior to the scheduled start time for **EACH** session
- Headsets should be plugged into the device before launching Adobe Connect
- The connection test must be run shortly before each session
- A poor internet connection will affect Adobe Connect’s performance
JOINING THE SESSION

The Facilitator will open the teaching room 30 minutes before the start of each session. Please join the room **20-30 minutes prior** to the scheduled start time to allow time to test your connection and configure your audio.

This is essential for your experience as it ensures all issues are dealt before the start time and the session is not disrupted.

HOW TO ENTER THE ROOM

1. Log in to the [EBS Student Portal](https://students.ebsglobal.net/)
2. On the Home page, you will see an additional course under Online Tutorials
3. Click on the Online Tutorial course you are attending

You will now be in the main hub for your Online Tutorial course. This is where you access the live sessions, view the recordings, and access the forum.

4. On the first page in the hub, you will see a list of the sessions
5. Click **JOIN TUTORIAL** next to the day’s session
6. A new browser window will launch with the Adobe room for the session

The room will not open until 30 mins prior to the start time.
LOGIN & ADOBE INFORMATION

ONCE IN THE ADOBE CONNECT ROOM

Once you are in the room, please follow the on screen instructions to configure your audio. Once you have completed the Audio Setup Wizard, the facilitator will speak to you and ask you to respond using your microphone.

If there are no problems, please mute your microphone for the remainder of the session until you are told to do otherwise. This will prevent any feedback interrupting the tutor’s audio.

FORUM

There is a dedicated Forum for each Online Tutorial. Here, you can post questions to Tutors, Facilitators and other students, and you can access additional documentation. Your Tutor and Facilitator will use the Forum as the main means of communicating with you. For example, you may be asked to review various materials prior to the start of the online sessions, so please schedule time for this.

"KELLY IS ALWAYS SO GREAT AT EXPLAINING THE TOPICS. I LIKE THAT SHE IS VERY METHODICAL THIS HELPS WITH THE PROCESS."

IMPORTANT

We find that, for the most part, students do not face technical difficulties as long as they have taken in to consideration the login information provided.

In the event that you do experience issues:

• Once in the session, you can post a message to the chat box and the facilitator will respond

• If you have difficulty logging in to Adobe Connect; please post a message directly to the Forum and the Facilitator will receive this

• Please refer to the Troubleshooting Hints on Page 9 for solutions to the most common issues
LOGIN & ADOBE INFORMATION

INTERACTING IN ADOBE CONNECT

During the session, you can ask questions regarding the material covered; answer any questions put forward to you by the tutor; and interact with the other students.

There is a chat box within the room which can be used for discussion and questions. The main chat box can be seen by all in the room. If you wish to send a private message (e.g. to the facilitator), hover over that person’s name and select Start Private Chat.

Students are also able to ask questions and discuss verbally if they have a working microphone.

If you would like to talk verbally during the session:

- Click on the drop down menu next to the figure with its hand up
- Select Raise Hand and the tutor will get a notification that you would like to speak, they will then invite you to unmute your microphone
- Once you have finished talking, it is important to mute your microphone again in order to limit feedback

You can also use the other functions available in the drop down menu to express your thoughts to the tutor. Stepping Away from the meeting will inform the others that you are not currently participating in the session.
TROUBLESHOOTING

I can’t hear the tutor / facilitator or The audio is intermittent / unclear

- Close the Adobe room and internet browser
- Re-connect your USB headset
- Re-enter the Adobe room using one of the recommended browsers (do not use Google Chrome)
- Run through the Audio Setup Wizard

I can’t see anything on the screen

- Close the Adobe room and internet browser and re-enter

My connection is poor and I keep dropping out

- Your experience will depend on the strength of you connection at the time of the session; you can test your connection here
- To limit bandwidth being used, close down all other programmes that may use your internet connection
- If possible, use a wired connection by plugging your device directly into your router or work as close to the wireless router as you can

My microphone isn’t working

- If you plugged your headset in after joining the session; close the Adobe room and re-enter with the headset already plugged in
- During the Audio Setup Wizard, be sure to click “Allow” if a pop up appears asking for permission for Adobe Connect to access your microphone
- Make sure your headset’s microphone does not have an inline switch which is muted
- During the Audio Setup Wizard, make sure to select the correct microphone in the drop down menu. If your microphone is not listed, you need to restart your computer with the headset connected. If after a restart it is still not listed, you might need to install drivers for your microphone
FREQUENTLY ASKED QUESTIONS

When will the recordings be available
The recordings of each session will become available approximately 1 hour after the session has finished.

How do I access the recordings
The recordings are available from the Online Tutorial page on the Student Portal. After the session has finished and the recording is available, the option to Join Tutorial will change to Play Recording.

How long will the recordings be available for?
The recordings for each series are available until the following major exam diet:

- March Series – June Diet
- June Series – December Diet
- August Series – December Diet
- December Series – June Diet

Access can be arranged beyond this on an individual, request basis.

Can I access the recordings at any time?
Yes, you can view the recordings at any time suitable to you up until the designated expiry.
FREQUENTLY ASKED QUESTIONS

Am I able to attend these sessions if I have not started the course yet?

No. The course requires 200 study hours and the Online Tutorials should not be seen as a substitute for other study. It is expected that students attending will be well into their own examination preparation. Student must have read and studied the course in full prior to registering for an Online Revision course.

Can I register for the Online Tutorials if I know I cannot attend them live?

It is possible to sign up for these sessions even if you are not 100% certain you will be able to join live and with the intention of only viewing the recording. However, for the sessions you do not join live, you will lose the added value of live, direct contact with the tutor, which is where we feel students benefit the most.

What time will the sessions start in my location?

All of the timings for the sessions are given in Local UK Time. It is up to the individual student to convert this time to your location.

Click here for a Time Zone Converter.

If you have any additional queries regarding the Online Tuition and Revision service, or any specific queries regarding the series you have registered for, you can contact us.

If you have any general queries regarding your studies; please contact our Student Advisors.
# APPENDIX 1 | TIMETABLE | PRE-DECEMBER 2017

**ACCOUNTING REVISION LED BY KELLY ANN TRABOULAY**

## OCTOBER 2017

<table>
<thead>
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### Session 1
21:00 – 23:00

### Session 2
20:00 – 22:00

## NOVEMBER 2017

<table>
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### Session 3
20:00 – 22:00

### Session 4
20:00 – 22:00

### Session 5
20:00 – 22:00
200 STUDY HOURS

PHILOSOPHY AND AIMS
There is no management activity that does not have cost, revenue or profit implications. Financial implications are not paramount in every situation but it is important to be able to forecast them with sufficient accuracy. Financial accounting provides information for outsiders while management accounting is strictly for use by internal decision makers. Accounting deals with both the basis of preparation, content and interpretation of financial accounting statements and the classification, behaviour and use of management accounting data.

KNOWLEDGED-BASED OBJECTIVES
Students should be able to demonstrate a good understanding of:

- the role and importance of reporting
- the function of the profit, balance sheet and cash flow statements
- the role of accounting standards in the preparation of financial statements
- how costs behave in relation to changing activity levels
- the damages inherent in a rigid adherence to either variable or absorption costing
- the techniques of allocating costs to different products and processes
- the distinction between costing for "housekeeping" purposes and costing for "decision-making"
- the role of discounted cash flow in decisions which affect future costs and revenues

SKILLS-BASED OBJECTIVES
Students should be able to:

- identify the three main financial statements in an annual report
- prepare a profit and loss account, balance sheet and cash flow statement from a data set
- calculate and interpret financial ratios from a financial report
- discuss the issues involved in the area of accounting policies
- recognise the managerial significance of fixed and variable costs
- calculate product costs using a variety of allocation techniques
- use a defining adjective before the word "cost" at all times
- appreciate the managerial significance of spare capacity and sunk costs
- calculate, and understand the difference between, net present value and internal rate of return in investment appraisal
LEARNING OUTCOMES

On completion of the course, students should be able to:

- understand the anatomy of published financial statements and to appreciate the information needs of different user groups
- interpret an entity’s key financial indicators and to use them sensitively in both a historical review of performance and in a predictive assessment of the future
- appreciate the tyranny caused by accountants if they are unaware of the nature of decisions being taken by users
- press an organisation’s accounting staff to provide decision-focused information
- assess the financial consequences of all strategic decisions facing an organisation and to advise management accordingly in a language that can be understood by all parties

ASSESSMENT

The course is assessed by one examination (100%) that is three hours in duration. The pass mark is 50%. There is no choice in the selection of questions to be answered. In the multiple choice part of the paper no marks are deducted for wrong answers. The paper is in two sections:

<table>
<thead>
<tr>
<th>Section</th>
<th>Questions</th>
<th>Marks</th>
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</thead>
<tbody>
<tr>
<td>I</td>
<td>Multiple Choice Questions (30 x 2 marks)</td>
<td>60 marks</td>
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<tr>
<td>II</td>
<td>Case Study Questions (two)</td>
<td>60 marks</td>
</tr>
</tbody>
</table>

120 marks

The total mark achieved will be scaled down to a % mark.
TOMORROW’S BUSINESS LEADERS FOR TOMORROW’S MARKETS

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Heriot-Watt University
Edinburgh EH14 4AS
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