

Learning and Teaching Resources

Year 12 ACF ATAR

| Unit 3 Topics | Unit 4 Topics |
|--|-----------------------------------|
| Management (Internal) + Financial (External) Accounting / Reporting | Accounting Standards |
| Internal + External Audit | Conceptual Framework |
| Internal Control + Asset Management | Companies |
| Insolvency | Regulation |
| Sources of Finance | Corporate Social Disclosure (CSD) |
| Investment Options | Cash Flows |
| Corporate Social Responsibility (CSR) | Key Performance Indicators (KPIs) |
| Cost Accounting | Ratios |
| Cost-Volume-Profit Analysis (CVP) | Audits |
| Budgets | |
| Business Planning | |
| Capital Investment | |

| Regulation | |
|-----------------------------|--|
| Relevant Legislation | <ul style="list-style-type: none"> • Conceptual Framework <ul style="list-style-type: none"> ◦ AASB Conceptual Framework for Financial Reporting May 2019 • Companies <ul style="list-style-type: none"> ◦ Corporations Act 2001 ◦ ASIC Small and Large Proprietary Companies (1 July 2019 Changes) • Statement of Cash Flows <ul style="list-style-type: none"> ◦ AASB 107: Statement of Cash Flows |
| Regulatory Bodies | <ul style="list-style-type: none"> • AASB - Australian Accounting Standards Board • ISSB - International Sustainability Standards Board • ASIC - Australian Securities & Investments Commission • ASX - Australian Securities Exchange • ATO - Australian Taxation Office |

ACF Course Real World Learning

Accounting and Finance is real world learning. Whilst studying Accounting and Finance you will discover many significant real world events link directly to course content and skills.

A tip for finding resources like the ones below is to either hop on YouTube or Google and search any subtopic. The Google news tab is a great way to find recent relevant real world examples. Searching for keywords found in various accounting and finance topics will quickly yield many results.

ACF - Unit 3 Resources

Key

- Articles
- Videos

| Unit 3 Topic | Resources |
|--|---|
| Management (Internal) + Financial (External) Accounting / Reporting | <p>Accounting and Financial Management 1A (ACCT1501) - UNSW Business School (4m04s). Good intro to the course with relevant discipline tips.</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=lpzxsede3ic |
| Internal + External Audit | <p>The Accountant (2m40s) - trailer for movie where plot involves a genius auditor. Interesting conversation starter.</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=3KQX2slhQJY <p>Why Audit? (3m46s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=XVpPqU-2a-8 <p>FTX had a 'complete absence of trustworthy financial information' says new CEO</p> <ul style="list-style-type: none"> • https://www.abc.net.au/news/2022-11-18/ftx-bankruptcy-report-sam-bankman-fried/101671884 <p>Audit office accuses federal grant program favouring coalition</p> <ul style="list-style-type: none"> • https://www.abc.net.au/news/2022-02-15/audit-office-accuses-federal-grant-program-favouring-coalition/100830062 <p>CCT can't justify N400 million paid to contractors – Audit Report</p> <ul style="list-style-type: none"> • https://www.premiumtimesng.com/news/headlines/501436-cct-cant-justify-n400-million-paid-to-contractors-audit-report.html <p>Woman Ordered To Reimburse \$26,000 Stolen From Employer</p> <ul style="list-style-type: none"> • http://www.tribune242.com/news/2021/dec/10/woman-ordered-reimburse-26000-stolen-employer/ <p>Audit: Reporting errors going back several years resulted in \$12 million miscalculation in Richmond's fund balance</p> <ul style="list-style-type: none"> • https://richmond.com/news/local/audit-reporting-errors-going-back-several-years-resulted-in-12-million-miscalculation-in-richmonds-fund/article_6541cc88-bb8f-5979-870b-2fab6a321286.html |

| | |
|--|---|
| | <p>Pope Francis approves new statutes for Vatican bank</p> <ul style="list-style-type: none"> • https://www.catholicregister.org/faith/item/30040-pope-francis-approves-new-statutes-for-vatican-bank |
| Internal Control + Asset Management | <p>What is Asset Management? (2m37s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=z569rEDGU1s <p>Internal Controls Overview (2m09s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=qgK6B1cTJVU <p>Perth Mint thief stole \$55,000 in gold coins, bars to fund fiancée's lifestyle demands</p> <ul style="list-style-type: none"> • https://www.abc.net.au/news/2018-08-03/man-hid-stolen-perth-mint-gold-coins-in-computer-hard-drive/10070998 <p>New taskforce clamps down on farm and plant machinery theft</p> <ul style="list-style-type: none"> • https://www.oxfordmail.co.uk/news/20130816.new-taskforce-clamps-farm-plant-machinery-theft/ <p>Ukraine: How farm vehicles stolen by Russia were remotely disabled</p> <ul style="list-style-type: none"> • https://www.dw.com/en/ukraine-how-farm-vehicles-stolen-by-russia-were-remotely-disabled/a-61691839 <p>Russians steal vast amounts of Ukrainian grain and equipment, threatening this year's harvest</p> <ul style="list-style-type: none"> • https://www.cnn.com/2022/05/05/europe/russia-ukraine-grain-theft-cmd-intl/index.html <p>Policeman paid to collect debts, IBAC told</p> <ul style="list-style-type: none"> • https://www.canberratimes.com.au/story/7734426/policeman-paid-to-collect-debts-ibac-told/ |
| Insolvency | <p>A look inside China's ghost cities (1m12s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=N2vTFjfN-ik <p>Collapse of China property giant to impact Australia's biggest export ABC News (2m13s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=FTVxMyGBW48 <p>Live Clothing in liquidation as WA's COVID mandates and cancelled events decimate sales</p> <ul style="list-style-type: none"> • https://www.perthnow.com.au/business/retail/live-clothing-in-liquidation-as-was-covid-mandates-and-cancelled-events-decimate-sales-c-6689702 |
| Sources of Finance | <p>Understanding Debt vs. Equity Financing with Bond Street (5m19s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=cg9RgzYzrK8 <p>Understanding Long Term Debt (1m40s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=MEiwRmnlEw4 |
| Investment Options | <p>How 'Mr. Money Moustache' Retired at Age 30 (4m51s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=vvJ4bwnAHnE <p>Early Retirement in One Lesson (or How I Retired at 30) (28m00s)</p> |

| | |
|--|---|
| | <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=8-Li_sFNc4Q <p>Investing Basics: ETFs (4m12s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=kqr-h-pmky4 |
| Corporate Social Responsibility (CSR) | <p>Task Force on Climate-related Financial Disclosures (TCFD) - developed climate-related risks and opportunities for business</p> <ul style="list-style-type: none"> • https://www.fsb-tcfd.org/ <p>Financial Stability Board (FSB)</p> <ul style="list-style-type: none"> • https://www.fsb.org/ <p>International Sustainability Standards Board (ISSB)</p> <ul style="list-style-type: none"> • https://www.ifrs.org/groups/international-sustainability-standards-board/ <p>International Financial Reporting Standards – IFRS Foundation</p> <ul style="list-style-type: none"> • https://www.ifrs.org/ <p>IFRS S2 Climate-related Disclosures</p> <ul style="list-style-type: none"> • https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/#about <p>The Great Reset - World Economic Forum</p> <ul style="list-style-type: none"> • https://www.weforum.org/videos/the-great-reset-726dedeacb • https://www.weforum.org/about/world-economic-forum <p>Job interest in Twitter skyrocketed more than 250% since Elon Musk moved to take over.</p> <ul style="list-style-type: none"> • https://fortune.com/2022/05/05/elon-musk-twitter-job-interest/ <p>Leading with purpose to address talent scarcity</p> <ul style="list-style-type: none"> • https://www.weforum.org/agenda/2022/05/leading-with-purpose-to-address-talent-scarcity/ <p>Businesses Can't Afford These Levels of CFO Burnout</p> <ul style="list-style-type: none"> • https://www.financialexecutives.org/FEI-Daily/May-2022/Businesses-Can%E2%80%99t-Afford-These-Levels-of-CFO-Bu-(1).aspx <p>Facebook CSR impacts</p> <ul style="list-style-type: none"> • Facebook pays brand tax hire talent fears career black mark https://www.businessinsider.com/facebook-pays-brand-tax-hire-talent-fears-career-black-mark-2021-12?r=AU&IR=T <p>Five Reasons to QUIT Facebook (5m49s)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=keWRRQvps2o <p>Existential Hope: A Platform to Collaborate on Positive Futures</p> <ul style="list-style-type: none"> • https://www.existentialhope.com/?utm_source=Foresight+Newsletter+Subscribers&utm_campaign=ceb3a5a823-EMAIL_CAMPAIGN_2022_02_22_05_04_COPY_01&utm_medium=email&utm_term=0_7c1b7f710b-ceb3a5a823- <p>Foresight Institute - Advancing Technology for the long term benefit of life</p> <ul style="list-style-type: none"> • https://foresight.org/ |

| | |
|--|---|
| Cost Accounting | <p>What is Cost Accounting?</p> <ul style="list-style-type: none"> • https://smallbiztrends.com/2022/04/what-is-cost-accounting.html |
| Cost-Volume-Profit Analysis (CVP) | <p>3 Minutes! Break Even Analysis Explained for CVP Cost Volume Profit Analysis</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=LDEyu1TR0Rs |
| Budgets | <p>Budgets and Budgeting (Introduction)</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=uyK_Dv9Bmb4 |
| Business Planning | <p>Porter's Generic Strategies: Target vs Wal-Wart Explained</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=uomdehupHfQ <p>Examples of Cost Leadership & Strategy Marketing</p> <ul style="list-style-type: none"> • https://smallbusiness.chron.com/examples-cost-leadership-strategy-marketing-12259.html <p>10 Companies That Brilliantly Differentiated Themselves From the Competition</p> <ul style="list-style-type: none"> • https://blog.hubspot.com/insiders/branding-differentiation <p>7 less expensive summer vacation destinations</p> <ul style="list-style-type: none"> • https://www.washingtonpost.com/travel/tips/cheap-summer-vacation-paris-greece-florida/ |
| Capital Investment | <p>Inflation Is Causing Everything To Cost More. Here's How Investing Can Gain Back Your Spending Power</p> <ul style="list-style-type: none"> • https://time.com/nextadvisor/investing/inflation-good-for-investors/ <p>How fast does inflation cut buying power? Here's a simple guide</p> <ul style="list-style-type: none"> • https://www.cnbc.com/2022/05/11/how-fast-does-inflation-cut-buying-power-heres-a-simple-guide.html |

ACF - Unit 4 Resources

Key

- Articles
- Videos

| Unit 4 Topic | Resources |
|-----------------------------|--|
| Accounting Standards | <p>Auditing watchdog sounds alarm about accounting standards in SA</p> <ul style="list-style-type: none"> • https://www.news24.com/fin24/companies/auditing-watchdog-sounds-alarm-about-accounting-standards-in-sa-20220511 <p>FASB to Consider Setting Rules on Companies' Crypto Accounting, Disclosure</p> <ul style="list-style-type: none"> • https://www.wsj.com/articles/fasb-to-consider-setting-rules-on-companies-crypto-accounting-disclosure-11652297711 <p>Crypto Brings Transparency, But Crypto Reporting Needs To Catch Up</p> <ul style="list-style-type: none"> • https://www.forbes.com/sites/seansteinsmith/2022/05/08/crypto-brings-transparency-but-crypto-reporting-needs-to-catch-up/?sh=54f71b213d33 <p>Coinbase Says Users' Crypto Assets Lack Bankruptcy Protections</p> <ul style="list-style-type: none"> • https://www.wsj.com/articles/coinbase-says-users-crypto-assets-lack-bankruptcy-protections-11652294103 |
| Conceptual Framework | <p>Conceptual Framework legislation</p> <ul style="list-style-type: none"> • AASB Conceptual Framework for Financial Reporting May 2019 |
| Companies | <p>Companies legislation</p> <ul style="list-style-type: none"> • Corporations Act 2001 • ASIC Small and Large Proprietary Companies (1 July 2019 Changes) <p><u>Example Annual Reports</u></p> <p>Note: Search Google for annual report plus the name of any Australian (or international) company.</p> <p>Australian Public Company list:</p> <ul style="list-style-type: none"> • Ranked ASX Company Directory https://www.marketindex.com.au/asx-listed-companies • ASX Company Directory https://www2.asx.com.au/markets/trade-our-cash-market/directory <p>Specific Australian company Annual Reports:</p> <ul style="list-style-type: none"> • BHP Annual Reporting https://www.bhp.com/investors/annual-reporting • Wesfarmers Reports https://www.wesfarmers.com.au/investor-centre/company-performance-news/reports • Woolworths Group Reports https://www.woolworthsgroup.com.au/page/investors/our-performance/reports/Reports/Annual_Reports <p>Specific International Company Annual Reports</p> <ul style="list-style-type: none"> • Tesla https://ir.tesla.com/#tab-quarterly-disclosure • Vatican Bank (Institute for the Works of Religion) Annual Report |

| | |
|-------------------|--|
| | <p>https://www.vaticannews.va/en/vatican-city/news/2020-06/institute-for-works-of-religion-releases-annual-report.html</p> <p>http://www.ior.va/content/ior/en/media/annual-report/annual-report-2020.html</p> <ul style="list-style-type: none"> • Netflix https://ir.netflix.net/financials/annual-reports-and-proxies/default.aspx • Berkshire Hathaway (Run by Warren Buffett, one of the world's most successful investors - unassuming website) https://www.berkshirehathaway.com/reports.html <p>CPA Director Duties</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=SEaps1MZWtg <p>What is a Prospectus?</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=bN0MzTYLwKU& <p>Telling Elon Musk "I Love You" At Tesla Shareholder Meeting 2016</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=Z-_MnTd9TFc <p>Elon Musk's heartfelt moments at Q2 2018 shareholder meeting</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=DQUKAAOzjJc <p>Warren Buffet at Berkshire Hathway AGM's</p> <ul style="list-style-type: none"> • Warren Buffett criticizes Wall Street for turning stock market into 'a gambling parlor' https://www.youtube.com/watch?v=1KkZhuaRN4Q • Bitcoin is stupid 'cause it's very likely to go to zero,' says Charlie Munger https://www.youtube.com/watch?v=J6sEcFYQh_o • I totally missed the market timing in March 2020, says Warren Buffett https://www.youtube.com/watch?v=0QS2Ve3dGNw • We will always have a lot of cash on hand, says Warren Buffett https://www.youtube.com/watch?v=NpE6MQ1U2fc |
| Regulation | <p>Finfluencers are on the rise, should they be sharing financial advice? ABC News</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=td-nEXH852Y <p>Corporate watchdog cracks down on 'finfluencers' ABC News</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=BwQIJqu9slg <p>Terrible financial advice is going viral on TikTok</p> <ul style="list-style-type: none"> • https://www.vox.com/the-goods/22229551/tiktok-personal-finance-day-trading-tesla-scam <p>'Finfluencers' bid early goodbye after private ASIC briefing</p> <ul style="list-style-type: none"> • https://www.afr.com/companies/financial-services/finfluencers-bid-early-goodbye-after-private-asic-briefing-20220331-p5a9qj <p>Financial planners welcome ASIC's crackdown on 'finfluencers'</p> <ul style="list-style-type: none"> • https://www.smh.com.au/money/investing/financial-planners-welcome-asic-s-crackdown-on-finfluencers-20220411-p5ac13.html <p>Uniform climate reporting accounting standards proposed</p> |

| | |
|--|--|
| | <ul style="list-style-type: none"> • https://www.themandarin.com.au/186401-uniform-climate-reporting-accounting-standards-proposed/ <p>APRA proposes updates to additional insurance reporting standards impacted by AASB 17</p> <ul style="list-style-type: none"> • https://www.apra.gov.au/news-and-publications/apra-proposes-updates-to-additional-insurance-reporting-standards-impacted-by <p>FRC Report Highlights Shortcomings in UK Modern Slavery Corporate Reporting</p> <ul style="list-style-type: none"> • https://www.jdsupra.com/legalnews/frc-report-highlights-shortcomings-in-5424519/ <p>UK: Business And Human Rights: The Financial Reporting Council Identifies Failings In UK Companies' Modern Slavery Reporting</p> <ul style="list-style-type: none"> • https://www.mondaq.com/uk/corporate-governance/1189030/business-and-human-rights-the-financial-reporting-council-identifies-failings-in-uk-companies39-modern-slavery-reporting <p>WEED Australia Ltd., a Public Company and Fully Reporting Under Australian Securities and Investment Commission (ASIC) Rules, Completes Five Full Years of Audited Financials</p> <ul style="list-style-type: none"> • https://finance.yahoo.com/news/weed-australia-ltd-public-company-153000881.html |
| Corporate Social Disclosure (CSD) | <p>AASB S2 Climate-related Disclosures</p> <ul style="list-style-type: none"> • https://standards.aasb.gov.au/sites/default/files/2025-01/AASBS2_09-24.pdf <p>GHG Protocol</p> <ul style="list-style-type: none"> • https://ghgprotocol.org/ <p>GHG Protocol - Standards & Guidance</p> <ul style="list-style-type: none"> • https://ghgprotocol.org/standards-guidance <p>GHG Protocol - Calculation Tools and Guidance</p> <ul style="list-style-type: none"> • https://ghgprotocol.org/calculation-tools-and-guidance <p>World Resources Institute (WRI)</p> <ul style="list-style-type: none"> • https://www.wri.org/ <p>World Business Council for Sustainable Development (WBCSD)</p> <ul style="list-style-type: none"> • https://www.wbcsd.org/ <p>Sustainability Reporting in Australia: A tipping point (PWC)</p> <ul style="list-style-type: none"> • https://www.pwc.com.au/sustainability-reporting/sustainability-reporting-in-australia-a-tipping-point-2024.pdf <p>10 considerations for companies on the path to sustainability</p> <ul style="list-style-type: none"> • https://www.dlapiper.com/insights/publications/2022/05/10-considerations-for-companies-on-the-path-to-a-lower-carbon-economy/ <p>UN Chief: Let UN Human Rights Chief visit Xinjiang in China World Latest English News WION</p> |

| | |
|---|--|
| | <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=35d93RWCAqI <p>UN team in China ahead of rights chief visit to Xinjiang</p> <ul style="list-style-type: none"> • https://abcnews.go.com/International/wireStory/team-china-ahead-rights-chief-visit-xinjiang-84313082 <p>Senate Introduces Bill Requiring Disclosure of Sourcing from Xinjiang and Transactions with Certain Chinese Entities</p> <ul style="list-style-type: none"> • https://www.lexology.com/library/detail.aspx?g=ffa8870b-7dfa-4191-86de-2864ba692bae <p>China releases its first ESG disclosure standard with Ping An's participation</p> <ul style="list-style-type: none"> • https://www.prnewswire.com/news-releases/china-releases-its-first-esg-disclosure-standard-with-ping-ans-participation-301545140.html <p>Franklin Templeton Issues Corporate Social Responsibility Report and Broadens Goals for 2022</p> <ul style="list-style-type: none"> • https://finance.yahoo.com/news/franklin-templeton-issues-corporate-social-133000483.html |
| Cash Flows | <p>Note: See Companies section resources for examples of annual reports featuring Cash Flows Statements.</p> <p><u>Statement of Cash Flows Legislation</u></p> <ul style="list-style-type: none"> • AASB 107: Statement of Cash Flows <p>Dropbox: Huge Free Cash Flow Means Low Risk And High Reward</p> <ul style="list-style-type: none"> • https://seekingalpha.com/article/4510221-dropbox-huge-free-cash-flow-means-low-risk-and-high-reward <p>Norwegian Cruise expects positive current quarter operating cash flow</p> <ul style="list-style-type: none"> • https://www.reuters.com/business/norwegian-cruise-line-misses-quarterly-revenue-estimates-2022-05-10/ <p>Tourmaline Oil: The Cash Flow Machine Is Humming Nicely</p> <ul style="list-style-type: none"> • https://seekingalpha.com/article/4509330-tourmaline-oil-stock-strong-cash-flows-special-dividends <p>AngloGold Ashanti posts \$268 million in quarterly free cash flow as its gold production remains flat in Q1</p> <ul style="list-style-type: none"> • https://www.kitco.com/news/2022-05-09/AngloGold-Ashanti-posts-268-million-in-quarterly-free-cash-flow-as-its-gold-production-remains-flat-in-Q1.html |
| Key Performance Indicators (KPIs) (Deleted chapter in 2026 syllabus) | <p>What is a KPI? Advertising and Marketing KPIs Explained For Beginners</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=Rjm129AoRno <p>How to identify and choose KPIs for business</p> <ul style="list-style-type: none"> • https://www.techiexpert.com/how-to-identify-and-choose-kpis-for-business/ <p>Which eCommerce metrics and KPIs you should measure</p> <ul style="list-style-type: none"> • https://www.techedt.com/which-e-commerce-metrics-and-kpis-you-should-measure |

| | |
|---------------|--|
| | <p>uld-measure</p> <p>5 Important Digital Marketing KPIs To Track</p> <ul style="list-style-type: none"> • https://www.forbes.com/sites/forbesagencycouncil/2022/04/14/5-important-digital-marketing-kpis-to-track/ <p>Maintenance metrics and how to use them – Making sense of business KPIs</p> <ul style="list-style-type: none"> • https://www.devdiscourse.com/article/international/2028659-maintenance-metrics-and-how-to-use-them---making-sense-of-business-kpis <p>Now more than ever in the mortgage industry, it's critical to know your KPIs</p> <ul style="list-style-type: none"> • https://www.housingwire.com/articles/now-more-than-ever-in-the-mortgage-industry-its-critical-to-know-your-kpis/ <p>Robert Kiyosaki: HIGH CASHFLOW PASSIVE INCOME IDEAS[Generate Cash Flow]</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=O6jX5yz3l-4 |
| Ratios | <p>What is liquidity and why do you need it?</p> <ul style="list-style-type: none"> • https://www.youtube.com/watch?v=y1FfGYJNW-0 <p>Fed warns of worsening market liquidity</p> <ul style="list-style-type: none"> • https://www.afr.com/markets/equity-markets/fed-warns-of-worsening-market-liquidity-20220510-p5ajwu <p>Nintendo Confirms 10-For-1 Stock Split To Boost Share 'Liquidity' And Investor Base</p> <ul style="list-style-type: none"> • https://www.nintendolife.com/news/2022/05/nintendo-confirms-10-for-1-stock-split-to-boost-share-liquidity-and-investor-base <p>3 Top-Rated Efficient Stocks to Boost Your Portfolio Returns</p> <ul style="list-style-type: none"> • https://finance.yahoo.com/news/3-top-rated-efficient-stocks-121912547.html <p>Companies Dramatically Improve Interest Coverage Ratios During Covid</p> <ul style="list-style-type: none"> • https://www.treasuryandrisk.com/2022/05/05/companies-dramatically-improve-interest-coverage-ratios-during-covid/ |
| Audits | <p>See audits in Unit 3. Unit 3 is internal audits, Unit 4 is external audits. Many resources will overlap and touch on both. I recommend teaching both during unit 3 then recapping during unit 4.</p> |