

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG 613
Intermediate Managerial
Accounting

Semester 2, 2011

*Department of Accounting and Corporate
Governance*

**MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT GUIDE**

Year and Semester:	2011, Second Semester
Unit convenor:	Aleksandra Pop-Vasileva
Credit points:	4 credit points

Students in ACCG613 should read this unit guide carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

ABOUT THIS UNIT

This is a 4 credit point unit forming part of the Master of Commerce (MCom) program.

This unit examines how cost information is generated and used within organizations. To this end, a number of different costing and budgeting techniques are explained and demonstrated. As well as understanding the mechanics of each technique, it is important that students can recognise which technique is most appropriate for particular situations.

TEACHING STAFF

Convenor: Aleksandra Pop-Vasileva
Location: E4A Room 352
Phone: 9850 4854
Email: aleks.pop-vasileva@mq.edu.au

CONSULTATION TIMES

Students should contact the lecturer (either via email or in person) to determine a mutually convenient time in which to hold any consultation, if required.

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Consultation will not be conducted by email.

Staff Member	Day	Times
Aleksandra Pop-Vasileva Room 352, Level 3 E4A Ext. 4854	Thursday	14:00 – 16:00

In order to gain access to level 3 of building E4A during consultation hours please ring the extension number from the phones available in the lobby.

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

CLASSES

This unit is structured around attendance at one 3 hour seminar per week. .

Seminar time: Wednesday 9:00 – 12:00

Venue: E4B 316

The class timetable can be found on the University web site

<http://www.timetables.mq.edu.au>

REQUIRED AND RECOMMENDED TEXTS

Prescribed Text:

Langfield-Smith, Kim; Thorne, Helen; Hilton, Ronald W., "Management Accounting, Information for Creating and Managing Value", 5th Edition, McGraw-Hill Australia, 2009. This textbook is available from the Co-op Bookshop on campus.

Recommended reference texts (current editions of):

Hornigren, Foster, Datar, "Cost Accounting, A Managerial Emphasis", Pearson
Hornigren, Sundem & Stratton, "An Introduction to Management Accounting", Pearson

Hilton, "Managerial Accounting", McGraw-Hill

TECHNOLOGY USED AND REQUIRED

Basic Office and Internet applications.

UNIT WEB PAGE

The unit will have a World Wide Web site accessed through Macquarie University Online Learning @MQ, using the URL <http://learn.mq.edu.au> (**this must be entered exactly**). Further technical information on the use of BlackBoard can be found at <http://online.mq.edu.au/docs/tecinf.html>.

The unit Web site is only available to students enrolled in ACCG613. It will be available from Monday 21 February 2011. Students will be able to access the unit web page by the use of their normal university user/password details. Please contact the IT Help Desk in the Library if you have any difficulties accessing the unit web page:

Phone: (02) 9850 HELP (4357) or Freecall: 1800 063 191

Face to Face: IT Help Desk, Level 1, University Library

Email: Just Ask. Form <http://www.lib.mq.edu/au/justask/>

24/7 Email: ithelp@mq.edu.au

The Website will contain important unit materials, including: Course details (Unit Outline); announcements; lecture notes; solutions to homework questions and online quizzes.

LEARNING OBJECTIVES AND OUTCOMES

The **learning objectives** of this unit are:

- 1) To enable students to distinguish between management and financial accounting and to introduce them to the various product costing, budgeting, and decision making techniques.
- 2) To improve the ability of students to analyse and conceptualise management accounting issues.
- 3) To improve the problem solving skills of students.
- 4) To improve the ability of students to work within groups on set tasks.
- 5) To develop the written and verbal communication skills of students.

The **Learning outcomes** that students should achieve who complete this unit are:

- 1) Critically analyse data and determine relevant information for the purposes of making decisions.
- 2) Discriminate between the various costing techniques available and critically appraise them.
- 3) Demonstrate an understanding of budgeting techniques and the behavioural issues associated with budgeting practices.
- 4) Critique the assumptions, constraints and limitations of management accounting concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- 5) Solve problems by identifying and selecting appropriate courses of action.
- 6) Demonstrate effective written and oral communication.
- 7) Demonstrate an understanding of broader aspects of managerial decision making.
- 8) Clearly summarise and present current issues on management accounting.
- 9) Express and justify viewpoints, and articulate them in a group setting.
- 10) Demonstrate an awareness and understanding of ethical issues affecting the role of a management accountant.

GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

- 1 Discipline specific knowledge and skills by
 - Developing an appreciation of the role management accounting plays in supporting managerial decision making.
 - Developing the ability to apply discipline-specific theoretical knowledge in practical situations.
 - Connecting management accounting theory and practice.
- 2 Critical, Analytical and Integrative Thinking in relation to specific management accounting cases and problems
- 3 Problem Solving and Research Capability
- 4 Creative and Innovative by seeking to develop in students the need to consider various solutions to management accounting problems
- 5 Effective Communication in seminar discussions and group work
- 6 Socially and environmentally active and responsible
- 7 Capable of Professional and Personal Judgement and Initiative
- 8 Commitment to Continuous Learning

TEACHING AND LEARNING STRATEGY

The unit is structured around a 3 hour session. Most weeks this will consist of a seminar combined with some interactive/ group/ student initiated work.

Seminars will provide students with the main concepts and techniques and homework provides the opportunity to apply the concepts to problems and exercises. ***It is recommended students have a thorough understanding of the homework.*** To this end, some time will be set aside each week to handle any queries, problems etc arising from the homework material related to the previous week's lecture. Most benefit will be gained from these sessions if you have attempted the homework and identified any problems you wish to raise.

Not all homework questions will be specifically covered in class. Rather, answers to homework questions will be available for students to go through themselves, at their own pace. Students should be prepared to ask their lecturer specific questions about

any aspect of the solutions they do not understand. Answers to homework questions will be available at the end of each week from the unit web site.

Students are encouraged to read the prescribed chapter in the textbook **prior** to attending each seminar in order to gain maximum benefit from the course. Lecture notes/slides will be made available each week prior to a seminar through the unit website. Please download these and bring them to class each week.

Active participation in class is encouraged and expected of every student. This helps clarify your ideas and understanding, as well as enhancing your communication skills.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The *two in-class quizzes* will help to achieve learning outcomes 1, 2, 3 & 5.

Seminar participation will help to achieve learning outcomes 1-10.

The marks will be awarded based on the following criteria:

- Attendance at seminars. **Students are expected to attend all 13 seminars.** To be recorded as having attended a seminar, students must be in the seminar room for the entire duration of the class.
- The extent to which each student has prepared for each class.
- The ability of students to complete set tasks during classes.
- The ability of students to actively participate in group discussions.
- The willingness of students to co-operate with and assist other students in their learning.

The *random weekly assignments* will help to achieve learning outcomes 1-10.

Note: the first homework collection is an early diagnostic of students' understanding of the concepts being taught. If a student experiences **difficulties** in handling this task then they are advised to seek additional assistance in the consultation times listed on the unit website.

Information concerning each student's final participation mark will be made available on the unit webpage prior to the date of the final examination.

The final grade will be determined after consideration of performance in all aspects of the course.

It is essential for students to pass their final examination in order to achieve a passing grade.

Assessment Summary

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
Title/Name	In-class Quiz 1 & 2	Random weekly assignments	Seminar participation	Final examination
Description	Theoretical and practical questions	5 collections in total	Covers all topics	3 hours + 10 minutes reading time, covers all topics, more information will follow towards the end of the semester
Due date	Week 5 & 10	Each seminar	Each seminar	Examination period
% Weighting	5 + 10	5 *3=15	10	60
Grading method	Questions will have different weighting based on difficulty and marking guide will be available through feedback	Marks will be allocated based on completeness and accuracy ranging from S+ to U, to a maximum of 3 marks per collection	Comprises 3 marks for attendance and 7 marks for student's participation	As per university policy, please refer to page 12 of this unit guide
Submission method	In-class	In-class	Attendance and participation in class	
Feedback (<i>type, method, date</i>)	In-class Week 7 & 12	Returned and discussed in the following week	Immediate	As per university policy
Estimated student workload (hours)	10 hours	52 hours	39 hours	70 hours
Learning outcomes assessed	1-3, 5 & 6	1-10	1-10	All
Graduate capabilities assessed	1 and 2	1 – 5, 7, 8	2 – 8	1-4 & 6-8

- All assignments and weekly assignments must be submitted in accordance with the unit outline. Extensions will **NOT** normally be granted.
- **Late submissions:**
 - Work submitted after the due date will be penalised at 10% per working day or part thereof.
 - In-class quizzes must be completed in the time period specified in the unit outline – **no extensions** will be granted as feedback will be provided in the following week's seminar.
- **Examinations**
 1. A **written final examination** is included as an assessment task for this unit to provide assurance that:
 - i) the product belongs to the student and
 - ii) the student has attained the knowledge and skills tested in the exam.

A 3 hour (plus 10 minute reading time) final examination for this unit will be held during the University Examination period.

The University Examination period in Second Half Year 2011 is from 14 November to 2 December.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University's policy on special consideration process is available at

http://www.mq.edu.au/policy/docs/special_consideration/policy.html

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period. (Individual Faculties may wish to signal when the Faculties' Supplementary Exams are normally scheduled.)

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at:

<http://www.mq.edu.au/policy/docs/examination/policy.htm>

ACADEMIC HONESTY

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

GRADES

Macquarie University uses the following grades in coursework units of study:

HD –High Distinction
D – Distinction
CR – Credit
P – Pass
F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at: <http://www.mq.edu.au/policy/docs/grading/policy.html>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals.

SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/procedure.html

STUDENT SUPPORT SERVICES

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

Further, CME staff conduct workshops which focus on study skills and writing skills specifically for MAcc students, see www.accg.mq.edu.au/ss/macc/timetables for the timetable.

Other University services available include (note these operate on a semester basis) :

1. WRITING SKILLS PROGRAM:

This program is open to all Macquarie students and offers:

- FREE short course on essay writing in weeks 6-10 each semester
- FREE individual consultations on academic writing (by appointment)

For more information check the website at:

http://www.ling.mq.edu.au/support/writing_skills/index.htm

2. COMMUNICATION FOR ACADEMIC AND PROFESSIONAL PURPOSES (CAPP):

The CAPP program is open to all Macquarie students who have a language background other than English. It offers:

- FREE workshops on pronunciation and grammar
- FREE individual 30 minute consultations on academic writing (by appointment)

- Units for credit on academic writing and research skills (CAPP100 and CAPP101)

For more information check the CAPP Notice Board (C5A Level 5) at the start of semester or contact:

jean.brick@ling.mq.edu.au

3. INTERNATIONAL STUDY SKILLS ADVISER:

This offers the following services:

- FREE individual or small group consultations on academic writing (by appointment)
- FREE workshops run throughout semester on topics such as:
 - Understanding and preparing assignments
 - Improving academic writing
 - Proofreading techniques
 - Essay writing; report writing and referencing

For more information check the website at:

<http://www.international.mq.edu.au/StudentServices/StudySupport/index.html>

IT CONDITIONS OF USE

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

In-class quizzes:	15%
Random Weekly assignments:	15%
Seminar Participation:	10%
End of semester examination:	60%

The final grade will be determined after consideration of performance in all aspects of the course.

It is essential for students to pass their final examination in order to achieve a passing grade.

IN-CLASS QUIZZES (15%)

Two in-class quizzes will be conducted during the semester. Quiz 1 is worth 5% of the total assessment. Quiz 2 is worth 10% of the total assessment. The quizzes will be held on the following dates and will cover all lecture material, readings, and seminar work from the weeks indicated.

Quiz 1 – Will be conducted in Week 5 on Wednesday 31st August at 9:10. This quiz will cover Weeks 1-3 ie Chapters 1, 2, 3, 18 (pp. 911-940). The test will consist of theoretical and practical questions.

Quiz 2 – Will be conducted in Week 10 on Wednesday 19th October at 9:10. This quiz will cover Weeks 4-8 ie Chapters 7 (pp. 305-337), 8, 9, 10, 11 and 19. The test will consist of theoretical and practical questions.

It is each student's responsibility to ensure that the quizzes are completed during the designated timeslots. Hence, there will be no consideration given to students who leave it until after the quiz was conducted to seek for special consideration. Any student who fails to complete an in-class quiz in the prescribed time will receive zero marks unless a legitimate request for special consideration is received (with any supporting documentation, eg medical certificate attached) on an 'Advice of Absence or Other Circumstances' form, available from the University website, <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>

Feedback concerning student's performance on each of the quizzes will be provided within one week of the conclusion of the availability of each quiz. Given each student answers a different question set, feedback will consist of a general summary of the nature of each question and advice in terms of revising each topic area.

RANDOM WEEKLY ASSIGNMENTS (15%)

There will be **five (5)** random weekly assignments collected by lecturers during the semester. The lecturer in charge will determine which weeks' work will be collected and this will vary from seminar group to seminar group. This requires students to complete the 'seminar questions' as outlined on pages 17-18 for every week. These collections must be submitted to your lecturer by the end of your normal seminar. No assignments submitted after this time will be accepted. The 'seminar' questions (as listed on pages 17-18) will be collected by the lecturer in the week determined by the

Unit Convenor, marked out of 2.5. Assessment marks for the weekly assignments will be awarded based on the marking guide provided by the lecturer in charge for each of the weekly assignments collected and seminar work collected.

S+ For excellent work - Obvious that they have the correct answers to practical questions and that they have put extra effort into discussion questions as opposed to shorter textbook answers.

S For satisfactory work - A reasonable attempt at all of the questions set, one or more questions not correct.

S- For partially completed work - Incomplete parts to questions and / or poor attempts at discussion questions.

S/2 For incomplete homework – no attempt made at one whole question or poor attempt made on the majority of questions.

U For unsatisfactory work - no attempt made at two or more questions. If a single question is unanswered or not satisfactorily attempted the weekly tutorial assignment will be marked as I (Incomplete).

A mark of zero (work not submitted) - Students who fail to submit their assignment in the designated seminar will receive a mark of zero.

Students can expect to receive feedback concerning each assignment in the next seminar conducted following the submission of the assignment, unless unavoidable circumstances arise. Should the assignments not be returned in the next seminar, students will be informed as to when they will be returned.

The first homework collection is an early diagnostic of students' understanding of the concepts being taught. If a student experiences difficulties in handling this task then they are advised to seek additional assistance in one of the consultation times listed on the unit website.

SEMINAR PARTICIPATION (10%)

Any student who misses a seminar needs to provide medical or other evidence to their lecturer at the first available opportunity.

The purpose of the seminar is to reinforce key concepts, and to provide an interactive learning environment in which staff can identify and assist students with problems that they may be encountering. The seminars are also aimed towards the promotion of peer assisted learning, with students required to complete specific tasks in groups and actively encouraged to assist each other in developing an understanding of the course material.

Students are expected to have read the required readings and completed the 'seminar questions' prior to each seminar (as outlined on pages 17-18). They should be prepared to participate in group discussions concerning the relevant topic area and be able to make reasonable attempts at additional questions during seminars.

NB Copies of the additional material that will be covered during seminars will be made available on the subject website. All students must bring a copy of these questions with them to seminars.

The 10 marks for seminar participation will be calculated based on the following criteria:

- Attendance a minimum of 10 seminars during the semester.
- Verbal answers for both seminar homework questions and extra questions set for discussion in class. A record of how much you participate will be kept by the lecturer.

Information concerning each student's final participation mark will be made available on the unit webpage prior to the date of the final examination.

ACCG613 INTERMEDIATE MANAGERIAL ACCOUNTING
SEMINAR PROGRAM—SEMESTER 1 2011

Week	Seminar Date:	Topic	Relevant Text
1	3 rd August	<p>Introduction and Course Overview The management accounting environment Role of management accounting; typical functions of a management accounting system; the changing environment of management accounting; professional accounting bodies and professional ethics.</p> <p>Cost Concepts Management accounting information; cost classification; value chain; costs in manufacturing and service businesses; product costs</p>	<p style="text-align: center;">Chapter 1</p> <p style="text-align: center;">Chapter 2</p>
2	10 th August	<p>Cost behaviour Cost drivers, variable/fixed costs; cost estimation</p>	Chapter 3
3	17 th August	<p>Cost volume profit analysis Breakeven point, target net profit, management decision making; multiple products and tax effects.</p>	Chapter 18 pp. 911-940
4	24 th August	<p>Decision making Short versus long term; relevant costs; allocating joint production costs</p>	Chapter 19
5	31 st August	<p>Overhead costs Allocating:</p> <ul style="list-style-type: none"> - overhead costs - service department costs 	Chapter 7, pp. 305 – 337

6	7 th September	Activity based costing (ABC)	Chapter 8
7	14 th September	Budgeting: Purposes of budgeting; budget development; behavioural consequences. Flexible budgets; Activity based budgeting	Chapter 9 Chapter 11 pp. 548 – 554, page 564 & pp. 568 – 570
MID-SEMESTER BREAK NO CLASSES			
8	6 th October	Standard costing for control: Standard setting Variances: - direct materials and direct labour - Fixed and variable overhead Appraisals of standard costing systems	Chapter 10 Chapter 11, pp. 555-568
9	12 th October	Decentralisation/ROI and RI Conventional PMSs	Chapter 12 pp. 600-613 Chapter 13 pp. 651-660
10	19 th October	Performance Measurement Systems/ Reward Systems- Contemporary PMSs	Chapter 13 pp. 664-671 Chapter 14
11	26 th October	Managing inventory, suppliers, customers and quality	Chapter 15 Chapter 16, pp. 813-820
12	2 nd November	Sustainability and management accounting	Chapter 17
13	9 th November	Unit Summary	

SEMINAR QUESTIONS

All seminar questions are from the set text (Langfield-Smith, 5th edition)

Seminar questions must be completed before class. Five random collections of these questions will be collected by the lecturer and contribute to your seminar assessment mark.

The revision questions should be attempted as soon as possible after the seminar.

Detailed solutions of the seminar questions, the revision questions, and any additional seminar questions will be available on the unit website at the end of each week. Any student encountering difficulties in understanding concepts or the solutions provided should see the lecturer during consultation hours as soon as possible.

Seminar Week commencing:	Questions
Week 2 8 th August	Seminar questions: 1.16, 1.33, 2.8, 2.22, 2.24, 2.25, 2.30 Revision questions: 1.5, 1.6, 1.29, 2.11, 2.12, 2.28, 2.32
Week 3 15 th August	Seminar questions: 3.14, 3.18, 3.30, 3.35, 3.43 Revision questions: 3.6, 3.23, 3.30, 3.35, 3.44, 3.45
Week 4 22 nd August	Seminar questions: 18.9, 18.11, 18.13, 18.28, 18.32, 18.33, 18.41 Revision questions: 18.8, 18.13, 18.16, 18.27, 18.38, 18.39, 18.50
Week 5 29 th August	Seminar questions: 19.6, 19.12, 19.24, 19.32, 19.33, 19.35, 19.36 Revision questions: 19.1, 19.16, 19.38, 19.39, 19.43, 19.44, 19.48
Week 6 5 th September	Seminar questions: 7.6, 7.9, 7.17, 7.28, 7.36, 7.37, 7.38, 7.42 Revision questions: 7.2, 7.5, 7.18, 7.19, 7.48
Week 7 12 th September	Seminar questions: 8.4, 8.5, 8.11, 8.19, 8.27, 8.30, 8.35 Revision questions: 8.2, 8.4, 8.18, 8.20, 8.24, 8.38, 8.47

Week 8 4 th October	Seminar questions: 9.16, 9.17, 9.23, 9.26, 11.18, 11.54 Revision questions: 9.12, 9.25, 9.29, 9.35, 11.1, 11.21, 11.29
Week 9 10 th October	Seminar questions: 10.11, 10.28, 10.38, 10.41, 10.51, 11.27, 11.49 Revision questions: 10.18, 10.31, 10.49, 11.31, 11.50
Week 10 17 th October	Seminar questions: 12.3, 2.13, 12.28, 12.31, 12.39, 13.4, 13.10, 13.33, 13.38 (omit part 3) Revision questions: 12.5, 13.5, 13.42, 13.43
Week 11 24 th October	Seminar questions: 13.25, 13.37, 13.48, 14.5, 14.20, 14.23, 14.27, 14.34 Revision questions: 13.40, 14.9, 14.39
Week 12 31 st October	Seminar questions: 15.5, 15.10, 15.11, 15.22, 15.42, 15.50 (omit part 4), 16.25, 16.42 Revision questions: 15.19, 16.27, 16.40, 16.41
Week 13 7 th November	Seminar questions: 17.2, 17.7, 17.22, 17.28, 17.29, 17.48 Revision questions: 17.11, 17.14, 17.34

Note: Unless otherwise specified Appendixes to chapters are not included in the prescribed reading.