



**DIVISION OF ECONOMIC AND FINANCIAL STUDIES  
DEPARTMENT OF ACCOUNTING AND FINANCE**

**ACCG201 Organisational Planning and Control  
Unit Outline**

**Semester and Year:** Semester 2, 2006

**Unit convenor:** Venkat Narayanan

**Prerequisites:** ACCG105(P) or ACCG101(P) or ACCG100(P) and  
ACCG101 or ACCG105 and BBA103 and 30cp

Students in this unit should read this unit outline 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**

- The general focus of this unit is on how organisations plan and control performance. We explore how organisations establish strategies to create and sustain stakeholder value. Once established, a strategy requires that an organisation's structure is aligned with it, that internal business processes deliver attributes that are valued by customers, and that employees continue to be motivated for its successful implementation. We demonstrate that management accounting plays a very significant role in supporting and directing these requirements for successful implementation of organisational strategies.
- This is a 3 credit point unit.
- This unit constitutes part of the core curriculum of studies required by CPA Australia and the Institute of Chartered Accountants in Australia. It is the second of three undergraduate units in cost and management accounting.

## TEACHING STAFF

	Room Number	Telephone	Email
<i>Lecturer-in-Charge</i>			
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▪ Pam Baker	E4A 329	9850 9176	pbaker@efs.mq.edu.au
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**Students must use their Macquarie University student e-mail facility to contact staff.**

**E-mails from Non-Macquarie accounts will not be answered**

Full-time members of staff will be available for two hours per week to conduct consultations on a drop-in basis. Casual staff members may also be available for consultation. The consultation timetable will be made available via the unit's website on WebCT. You are encouraged to make use of consultation hours to clarify your doubts about the content of the course.

Do not leave your questions and queries till the last few weeks, rather make regular use of consultation hours throughout the semester.

## CLASSES

### LECTURES

Students are expected to attend a two-hour lecture every week. Copies of lecture slides will be available through WebCT. The lectures are generally intended to introduce students to conceptual frameworks and management accounting practices that are critical to the core themes of the course.

### TUTORIALS

Each student should register for a tutorial group through e-student. There will be 1 one-hour tutorial each week from weeks 2 to 13. Students should finalise their tutorial enrolment by the end of Week 2. It is also an assessment requirement that students attend at least 10 of the 12 tutorials in this unit. Where a student is absent he/she must complete an 'Advice of Absence or Other Circumstances' form and follow the steps set out in the form. A copy of the form should also be shown to your tutor.

Tutorial changes can **ONLY** be made through e-student. Students wishing to change their tutorial times should log on to e-student and enroll in a class where there is a vacancy. Staff members will not deal with tutorial changes except in **exceptional** circumstances. It

is each student's responsibility to know which tutorial group they have been allocated to and to attend their respective classes throughout the semester. **Students will not be awarded any tutorial marks unless they attend the class in which they are formally enrolled.**

#### **REQUIRED TEXTS AND/OR MATERIALS**

- Samson, D., & Daft, R.L., **Management** (2<sup>nd</sup> Pacific Rim Edition), Thomson, 2005.
- Langfield-Smith, K., Thorne, H. & Hilton, R. W. **Management Accounting: Information for Managing and Creating Value** (4<sup>th</sup> Edition) McGraw-Hill, 2006.

The required texts can be purchased from the Macquarie University Co-op Bookshop and are available in the reserve section of the University Library.

#### **THE UNIT WEBSITE - WEBCT**

WebCT is a website via which students will be able to gain information and resources to assist them in their learning process. The following information will be available on WebCT.

- Important announcements
- Staff consultation hours
- Staff contact details
- Solutions to some tutorial and revision questions
- Other relevant material.

You are encouraged to regularly check the website and use it as an information and resource centre to assist with your learning.

#### **OBJECTIVES AND LEARNING OUTCOMES**

The major objectives of this unit are:

1. To introduce theories of organisational strategy;
2. To facilitate an understanding of the interdependencies between organisational design and strategy;
3. To discuss aspects of performance measurement and management and to examine some contemporary developments;

4. To examine aspects of controlling for customers, internal business processes and the natural environment and why these need to be linked to the organisation's strategy.

The learning outcomes of this unit are:

*Content-based.*

As a result of satisfactorily completing this unit, you will be able to:

1. Formulate strategies;
2. Effectively design organisational structures to facilitate the attainment of organisational strategies;
3. Identify appropriate performance measurements and be able to discuss issues relating to performance management; and,
4. Understand the importance of controlling for customers, internal business processes and the environment and link these to organisational strategy.

*Skills-based.*

As a result of satisfactorily completing this unit, you will gain the following skills:

1. A capacity to learn independently and to assume responsibility for the learning process;
2. A capacity to present, discuss and defend views;
3. A capacity to learn within teams – to co-operate with team members, to assume leadership and to manage differences and conflicts;
4. A capacity to tolerate ambiguity in problem-solving;
5. A capacity to appreciate diversity in the learning environment; and,

## ASSESSMENT

The total marks for **ACCG201** will be calculated as follows.

Assessment components	
Tutorial Participation	5%
Tutorial Assignments and Presentation	15%
2 Online Quizzes 7.5% each	15%
Final Exam	65%
Total	100%

### **Tutorial participation - 5%**

Participation is an essential feature of a successful tutorial program. This assessment is based on you attending the (full) tutorial and demonstrating satisfactory preparation of the assigned tutorial work by participating actively and constructively in the tutorial. This includes participating actively in in-class group discussions as determined by the tutor.

Students are encouraged to actively participate beyond these minimal requirements. The quality and frequency of voluntary participation in class discussions and in *ad hoc* presentations will be taken into account in awarding the final class participation mark.

It is also a class participation requirement that students attend at least 10 of the 12 tutorials in this unit. Students who do not meet this requirement will automatically be awarded a mark of 0 for tutorial participation (the full 5%), regardless of the quality and quantity of written and oral answers and voluntary participation.

### **Tutorial Assignments and Presentation - 15%**

The tutorial assignments account for 12% and one in-class presentation accounts for the other 3%.

Students are expected to come to tutorials having completed the pre-set questions for that week. The tutorial assignments will be **collected every week** and will be graded for effort and completeness. These will be graded as satisfactory or unsatisfactory. For an assignment to be considered satisfactory all questions must be attempted and a substantial effort must be evident in each question. It is also expected that these assignments will be well presented and legible.

During the course of the semester **three** of these weekly assignments will be randomly chosen and marked for their content. These three assignments will each be awarded a mark out of three thus making up 9% of the tutorial assignment marks. The other 3% of marks will be awarded if the student has satisfactorily completed at least 7 assignments **not** including the 3 randomly collected assignments (see above paragraph for what constitutes a satisfactory assignment).

Students are also expected to make one 2 minute individual presentation in their tutorials based on any interesting and current article from the business literature (i.e. The

Australian Financial Review, Business Review Weekly, The Economist, etc). These presentations will begin in week 3. Students may choose any topics as long as they are relevant to the aspects of organisational planning and control. The presentations will be evaluated based on the following five criteria:

- Content (relevance to course)
- Organisation (introduction and conclusion, sequencing of points)
- Delivery (presentation skills such as tone/clarity of voice, gestures, maintaining eye contact, use of supporting slides, etc)
- Timing (adhering to the time limit)
- Overall presentation

The marking guide that will be used to evaluate the presentations will be available on the unit website. The presentation makes up the final 3% of the tutorial assignment and presentation mark.

### **On-line Quizzes– 15%**

There will be 2 online quizzes during the semester which will be delivered through WebCT. The questions in the quizzes will be in multiple choice format. The dates for the quizzes are as follows:

Quiz 1: 9<sup>th</sup> September 2006– Examines material covered in lectures in Week 1-5

Quiz 2: 28<sup>th</sup> October 2006– Examines material covered in lectures in Weeks 6-10

**Each quiz will be made available between the hours of 7am and 8pm on the dates mentioned above.** Students must make arrangements/plans to ensure that they are able to attempt the quiz between the designated hours. Students must also ensure that they have appropriate resources (a working computer, a reliable internet connection, etc) in order to attempt the quizzes. Students are reminded that there are several computer rooms/facilities available across the university for students.

Each student will get a different question set for both quizzes. Quiz instructions are as follows:

Each quiz will be displayed in the following way:

- Click on begin to start the quiz. If a new window does not appear, it is possible that you have a pop-up window blocking software installed in your computer. Disable pop-up window blocking software while attempting the quiz. If you are unsure of how to disable the pop-up window blocking software then contact the IT Helpdesk on 02 9850 4357.
- Students will only be able to complete one question at a time.
- You must click on 'Save answer' to register each answer.
- Once a question has been saved or skipped, you cannot return to that question.
- At the end of the quiz, you must click on 'Finish'

We recommend you use Internet Explorer, do not use Netscape.

Any student who fails to complete an on-line quiz in the prescribed time will receive zero marks unless a legitimate request for special consideration is received on an 'Advice of Absence or Other Circumstances' form, available from Undergraduate Students Enquiry Service or the University website, <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>, with any supporting documentation, eg medical certificate attached.

### **Final Examination – 65%**

There will be one paper, of 3 hours duration, to be sat during the end of semester examination period. The paper will contain both calculative and discursive questions, based on key themes of the unit. **All material covered in the lectures, tutorials, relevant sections of the text books and material made available through the website is examinable.**

**To pass the course a student's overall performance must be satisfactory, and additionally he/she must pass the final examination.**

The University Examination period in the Second Half Year 2006 is from 15<sup>th</sup> November to 1<sup>st</sup> December, 2006.

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.

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.

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. You are advised that it is Macquarie University policy not to set early examinations for individuals or groups of students. **All students are expected to ensure that they are available until the end of the supplementary examination period.** Consideration may not be given to students who do not make themselves available during the supplementary examination period.

### **MISADVENTURE /UNAVOIDABLE DISRUPTION RE FINAL EXAM**

Any student who wishes to apply for special consideration regarding their performance in the final examination must arrange for completion of the appropriate documentation, including, where necessary, a Professional Authority Form (copies are available from the Undergraduate Student Centre). No consideration will be given to any student who does not provide the necessary documentation as indicated on this form.

Although requests will be considered they are not automatically granted. Consideration in the final examination will **ONLY** be given to those students who have satisfactory attendance at tutorial classes, results for their tutorial work, presentation, and on-line quizzes.

## PLAGIARISM

The University defines plagiarism in its rules: "Plagiarism involves using the work of another person and presenting it as one's own." Plagiarism is a serious breach of the University's rules and carries significant penalties. You must read the University's practices and procedures on plagiarism. These can be found in the *Handbook of Undergraduate Studies* or on the web at: <http://www.student.mq.edu.au/plagiarism/>

The policies and procedures explain what plagiarism is, how to avoid it, the procedures that will be taken in cases of suspected plagiarism, and the penalties if you are found guilty. Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee.

**Plagiarism will not be tolerated in this unit and students are expected to have read and fully understood the University's Plagiarism policy. See pages 10 and 11 for further details**

## UNIVERSITY POLICY ON GRADING

Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG). On occasion your raw mark for a unit (i.e., the total of your marks for each assessment item) may not be the same as the SNG which you receive. Under the Senate guidelines, results may be scaled to ensure that there is a degree of comparability across the university, so that units with the same past performances of their students should achieve similar results.

It is important that you realise that the policy does not require that a minimum number of students are to be failed in any unit. In fact it does something like the opposite, in requiring examiners to explain their actions if more than 20% of students fail in a unit. The process of scaling does not change the order of marks among students. A student who receives a higher raw mark than another will also receive a higher final scaled mark.

For an explanation of the policy see  
<http://www.mq.edu.au/senate/MQUonly/Issues/Guidelines2003.doc> or  
<http://www.mq.edu.au/senate/MQUonly/Issues/detailedguidelines.doc>.

### **GRADING APPEALS**

If, at the conclusion of the course, you have performed below expectations, and are considering a grade appeal, the following website provides information about the appeal process and what constitutes valid grounds for appeal. **Please read it carefully before considering appealing your grade.**

[http://www.efs.mq.edu.au/services/how\\_grade.htm](http://www.efs.mq.edu.au/services/how_grade.htm)

### **PEER ASSISTED LEARNING (PAL) SUPPORT**

PAL is a FREE program that is offered to all students in this unit for this semester. PAL is a weekly 1 hour class led by a student leader who has previously succeeded in this unit. PAL leaders help to facilitate your learning and provide examples, activities, case studies and assist with exam preparation. To sign up for PAL please go to ERIC (E4B 106) in Weeks 1 and 2 of semester 2.

### **CPA AUSTRALIA POLICY ON CONCEDED PASSES**

The policy is available on the CPA website at [www.cpacareers.com.au](http://www.cpacareers.com.au). Questions about the policy can be directed to Hayley Nicholls on (03) 9606 9652 or email [hayley.nicholls@cpaaustralia.com.au](mailto:hayley.nicholls@cpaaustralia.com.au)

### **INFORMATION FOR TRANSFER STUDENTS**

Students transferring to Macquarie University who wish to have qualifications obtained at other tertiary institutions considered for accreditation by the professional accounting bodies (CPA Australia and ICAA) are reminded that it is the student's responsibility to ensure that these qualifications are accepted by the professional bodies.

### **STUDENT SUPPORT SERVICES**

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

## **THE DANGERS OF CHEATING AND PLAGIARISM AND HOW TO AVOID IT**

To cheat in the context of university assignments, tests and examinations is to attempt to gain an unfair advantage by violating the principles of intellectual and scholarly integrity. Cheating also encompasses plagiarism, which is the appropriation or imitation of another person's ideas and manner of expressing them.

### **WHAT IS CHEATING?**

You will be guilty of cheating if you do any of the following:

- 1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.**
2. Use or paraphrase the work of others, including any document, audio-visual or computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.
3. Copy from another student's coursework whether that copying be with or without the knowledge of that student. This includes:
  - copying all or part of someone else's assignment
  - allowing someone else to copy all or part of your assignment
  - having someone else do all or part of an assignment for you
  - doing all or part of someone else's assignment for them.
- 4. Make up data and fabricate results in research assignments.**
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

### **WHY IS IT WRONG?**

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because:

- it violates the principle of intellectual and scholarly integrity.
- it devalues the grades and qualifications gained legitimately by other students.

### **PREVENTING CHEATING**

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using others work

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Division of Economic and Financial Studies, students should first seek assistance from their tutor and/or lecturer. The University also offers help through the Dean of Students or the University Health and Counselling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers.

### **HOW TO PLAY SAFE**

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated, you should acknowledge your sources and you should *ALWAYS* :

- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Division in which your assignment was set;
- (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
- (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.

There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

### **PENALTIES**

Students who are guilty of cheating and plagiarism will be penalised. Depending on the nature of the offence, the unit coordinator will determine the penalty. For example, extensive plagiarism may result in zero marks for an assignment. Repeat offences will be referred to the University Discipline Committee and may result in failure or exclusion from the university.

(This material has been compiled from the existing plagiarism documents of Macquarie University and University of Auckland.)

## LECTURE TIMETABLE

WEEK	STARTING	TOPIC	Readings/Lecturer
1	31 <sup>st</sup> July	Introduction – The changing paradigm of management	Samson and Daft (S&D) Chapter 1
2	7 <sup>th</sup> August	The environment and corporate culture	S&D, Chapter 3
3	14 <sup>th</sup> August	Planning and Strategy	S&D, Chapter 8
4	21 <sup>st</sup> August	Understanding organisational structures	S&D, Chapter 10
5	28 <sup>th</sup> August	Designing strategic organisational structures	S&D, Chapter 11
6	4 <sup>th</sup> September	Financial performance reports and transfer pricing <b>Online Quiz 1 - Saturday 9<sup>th</sup> September</b>	Langfield-Smith et al. (L-S), Chapter 12
7	11 <sup>th</sup> September	Financial performance measures and reward systems	L-S, Chapter 13
	16 <sup>th</sup> September to 2 <sup>nd</sup> October	<b>Mid-Semester Break (two weeks)</b>	
8	3 <sup>rd</sup> October	Contemporary approaches to measuring/managing performance	L-S, Chapter 14
9	9 <sup>th</sup> October	Controlling for learning and growth – Motivation in organisations	S&D, Chapter 16
10	16 <sup>th</sup> October	Controlling for internal business processes	L-S, Chapter 16, pp. 746-761; 768-775
11	23 <sup>rd</sup> October	Controlling for customers <b>Online Quiz 2 – Saturday 28<sup>th</sup> October</b>	L-S, Chapters 15 & 16, pp. 695-718; 761-768.
12	30 <sup>th</sup> October	Environmental and social management accounting	L-S, Chapter 17
13	6 <sup>th</sup> November	Subject Review	

## TUTORIAL TIMETABLE, TUTORIAL AND REVIEW QUESTIONS

The tutorial questions are the questions that students should answer before tutorials. The answers to these questions will be collected every week (see page 5 for details).

There are Review Questions set for certain weeks, these do not need to be handed in as part of the tutorial assignment. It is however recommended that you attempt these in your own time. Solutions to some calculative tutorial and review questions will be available via WebCT. The review questions are examinable.

### **Week 2, starting 7<sup>th</sup> August**

#### **Introduction – The changing paradigm of management**

Reference: Samson and Daft (S&D), Chapter 1

#### Tutorial questions

1. Case Study – Electra-Quik (S&D pp.39-40) – questions 1, 2, & 3

***Additional Question:*** The chapter describes several external factors that have an impact on businesses. Describe two such factors and explain how these could be used by top management at Electra-Quik to promote the idea of employee empowerment.

### **Week 3, starting 14<sup>th</sup> August**

#### **The environment and corporate culture**

Reference: Samson and Daft (S&D), Chapter 3

#### Tutorial questions

1. Discussion questions 1 and 5
2. Case Study – Society of equals (S&D p.115) – questions 1, 2, 3, & 4

***Additional question:*** Refer to the McDonald's case on page 103. Describe the cultural values that McDonald's is looking to pursue. Do these values fit the needs of the external environment? Think in particular about their customers and employees.

**Week 4, starting 21<sup>st</sup> August**  
**Planning and Strategy**

Reference: Samson and Daft (S&D), Chapter 8

Tutorial questions

1. Discussion questions 4, 6, 7 (visit the Walt Disney Company website to help in answering this question).
2. Case Study – Starbucks Coffee (S&D p.291) – questions 1, 2, & 3

**Week 5, starting 28<sup>th</sup> August**  
**Understanding organisational structures**

Reference: Samson and Daft (S&D), Chapter 10

Tutorial questions

1. Discussion questions 7, 9
2. Learning from the internet: Question 1: in addition to the requirements of this question you are also required to determine what competitive strategy (i.e. differentiation or low-cost) is being used by the organisation/s and whether you think the organisational structure supports the competitive strategy being pursued.
3. Case Study – Tucker Company (S&D p.367) – questions 1, 2, & 3

**Week 6, starting 4<sup>th</sup> September**  
**Designing strategic organisational structures**

Reference: Samson and Daft (S&D), Chapter 11

Tutorial questions

1. Discussion questions 2, 7 (also answer additional question in relation to Question 7)
2. **Additional question:** Read the Zeneca Agricultural case study on page 387 and also consider why Zeneca's strategy of horizontal management was successful in turning that business around.
3. Case Study – Malard Manufacturing Company (S&D p.399) – questions 1, 2, & 3

**Week 7, starting 11<sup>th</sup> September**  
**Financial performance reports and transfer pricing**

Reference: Langfield-Smith et al., (L-S et al.), Chapter 12

Tutorial questions:

***Additional question:*** What role does transfer-pricing play in decentralised organisations, and is it consistent with the principle of goal congruence?

Problem 12.40, 12.43, 12.45

Review Questions (Extra Revision – Not Part of tutorials):  
12.1, 12.2, 12.3, 12.10, 12.11, 12.36

*Download/print solutions to part 1 and 2 of Problem 13.48 for Week 8 tutorial*

**MID-SEMESTER BREAK FOR TWO WEEKS**

**Week 8, starting 3<sup>rd</sup> October**  
**Financial performance measures and reward systems**

Reference: L-S et al., Chapter 13

Tutorial question:

Problems: 13.42, 13.46, 13.48 answer parts 3, 4 and 5, part 1 & 2 will be provided via WebCT in Week 7.

Review Questions (Extra Revision – Not Part of tutorials):  
13.1; 13.9; 13.10; 13.16, 13.18, 13.33, 13.34

**Week 9, starting 9<sup>th</sup> October**  
**Contemporary approaches to measuring/managing performance**

Reference: L-S et al., Chapter 14

Tutorial questions:

Question 14.2, 14.9, 14.12

Problems: 14.35, 14.38

Review Questions (Extra Revision – Not Part of tutorials):

14.4; 14.5; 14.7; 14.10; 14.11, 14.43 (highly recommended).

**Week 10, starting 16<sup>th</sup> October**

**Controlling for learning and growth - part 1 – Motivation in organisations**

Reference: Samson and Daft (S&D), Chapter 16

Tutorial questions

1. Discussion questions 1, 2, 6, 11
2. Case Study – Bloomingdale's (S&D p.603) – questions 1, 2, & 3
3. **Additional Question:** refer to the Degussa Peroxide Ltd case on page 574-75.  
What do we learn about motivation and organisational structure from this case?

**Week 11, starting 23<sup>rd</sup> October**

**Controlling for internal business processes**

Reference: L-S et al., Chapter 16 pp. 746-761; 768-775

Tutorial questions:

Exercises: 16.38  
Problems: 16.45, 16.54, 16.55

Review Questions (Extra Revision – Not Part of tutorials):

16.2, 16.3, 16.8, 16.12, 16.26, 16.29, 16.39

**Week 12, starting 30<sup>th</sup> October**

**Controlling for customers**

Reference: L-S et al., Chapters 15 &16 pp. 695-718; 761-768.

Tutorial questions:

Exercises: 15.26, 15.33, 16.35  
Problems: 15.47, 15.49, 16.52

Review Questions (Extra Revision – Not Part of tutorials):

15.1, 15.7, 15.16, 15.17, 15.29, 15.34, 16.20, 16.36

**Week 13, starting 6<sup>th</sup> November**  
**Environmental and social management accounting**

Reference: L-S et al., Chapter 17

Tutorial questions:

Questions: 17.2, 17.9, 17.11, 17.13

Exercises: 17.23, 17.27, 17.33