UNIT OUTLINE

ACCG852 Managerial Accounting

Trimester 1, 2009
Year and Trimester: 2009, 1

Unit Convenor: Dawn Cable

Prerequisites: ACCG862 and ACCG860

Students in ACCG852 should read this unit outline carefully at the start of trimester. 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 3 credit point unit forming part of the Postgraduate Diploma in Accounting, Master of Accounting or Master of Accounting (CPA Extension) 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.

The unit provides a solid introduction to management accounting as a stand alone unit, or provides a conceptual basis for further study in another degree or as an elective in the CPA or CA programs.

This unit constitutes part of the core curriculum of studies required by CPA Australia and The Institute of Chartered Accountants in Australia.

TEACHING STAFF

Convenor: Dawn Cable
Location: E4A Level 2
Telephone: 9850 8540
Email: dcable@efs.mq.edu.au
Fax: 9850 6196

Craig Terry
Location: E4A Level 2

Melanie Seifert
Location: E4A Level 2
Please Note: Only emails sent from a Macquarie University account will be opened due to virus problems.

Any student experiencing difficulties with the unit should seek help at the earliest possible opportunity.

**CLASSES**

This unit is structured around attendance at one 3 hour class per week. The following classes are offered:

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Code</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>9-12</td>
<td>C4A 318</td>
<td>DC</td>
</tr>
<tr>
<td>Thursday</td>
<td>9-12</td>
<td>C4A 318</td>
<td>MS</td>
</tr>
<tr>
<td>Thursday</td>
<td>12-3</td>
<td>C5A 304</td>
<td>MS</td>
</tr>
<tr>
<td>Thursday</td>
<td>6-9</td>
<td>C4A 315</td>
<td>CT</td>
</tr>
</tbody>
</table>

You **MUST** attend only the class in which you are registered. In the event that you have to attend an alternative class for a particular week, you are required to notify the lecturer.

**Changes to classes can only be completed ONLINE during week 1.** Changes will only be permitted if vacancies exist within classes. No further changes will be allowed after the end of Week 1. Please do not email or ask academic staff for class changes.

Class attendance is highly recommended.

**REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS**

**Prescribed Text:**

Elgin Business Information Systems, "Management Accounting Excel Assignments"
You will receive this CD in the first week of classes.

**Recommended reference texts:**
Current editions of:
Horngren, Foster, Datar, "Cost Accounting, A Managerial Emphasis", Pearson
Horngren, Sundem & Stratton, "An Introduction to Management Accounting", Pearson
Moriarty & Allen, "Cost Accounting", Wiley
The unit will have a World Wide Web site accessed through Macquarie University Online Learning @ MQ, using the following 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 ACCG852. It will be available from Monday 19 January. 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—An outline of the unit
- Announcements—notices updating students on important matters regarding the unit
- Lecture slides, each lecturer has a folder
- Solutions to homework questions
- Results—for mid trimester exam through Grade Book.

**LEARNING OBJECTIVES AND OUTCOMES**

This unit seeks to introduce management accounting, its purpose and basic concepts. The unit consists of four main components:

- costing techniques, both traditional and "newer" approaches
- budgeting, both preparation and variance analysis
- performance measurement and evaluation, especially for decentralized organizations
- the use of costs for decision making purposes.

Having completed this unit, students should be able to:

1. Appreciate the role management accounting plays in supporting managerial decision making
2. Appreciate the cost benefit principle of choosing between alternative techniques
3. Understand and apply costing principles. This includes:
   a) costing terminology
   b) the role of product costing systems
   c) the flow costs through the manufacturing accounts used in product costing
   d) estimation of product costs (including service costs)
   e) identification of when to apply particular costing techniques
   f) examination of the issues around indirect costs
4. Explain the problems associated with conventional costing systems
5. Explain the activity based costing model
6. Understand and apply budgeting systems including behavioural aspects
7. Understand the dual role of standard costing systems
8. Understand traditional and contemporary performance measurement and reward systems
9. Understand how to use costs for decision making purposes. This includes
   a) cost-volume-profit analysis
   b) tactical decision making
10. Consider the environmental and social impacts of an organisation’s activities

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop students’ generic skills in a range of areas. One of the aims of this unit is that students develop and enhance the following personal skills:
   A. oral and written communication
   B. an ability for critical thinking, analysis and problem solving
   C. computer literacy skills through the electronic submission of management accounting problems in Excel spreadsheets
   D. organizational and personal management

**TEACHING AND LEARNING STRATEGY**

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

Lectures 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, as this is the most basic level of understanding which is expected.** 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. Obviously, most benefit will be gained from these sessions if you have attempted the homework and identified any problems you wish to raise.

All homework questions will not be specifically covered in class. Rather, answers to homework questions will be available for students to go through themselves, at their own pace. You should be prepared to ask your lecturer specific questions about any aspect of the solutions you do not understand.

Answers to homework questions will be available each week from the unit web site.

Although not part of the unit assessment, it is recommended that students attend class every week.

Students are encouraged to read the prescribed chapter in the textbook prior to attending each class in order to gain maximum benefit from the course.
Each lecturer will make their slides available each week 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, understanding and problem areas with the material, as well as enhancing your communication skills.

**Ways to enhance your chance of success in this unit:**
During 2007 the Master of Accounting program engaged in a significant research project that was designed to investigate and find ways to enhance student participation in the classroom.

**Students** who were interviewed during the research project stated that participating in classroom discussions, answering lecturer’s questions and engaging in meaningful discussion with colleagues when directed by the lecturer:

1. assists them in retaining information and maintaining interest and concentration
2. allows them to clarify or check their understanding
3. provides opportunities to enhance and reinforce knowledge and learn from other students
4. improves their English proficiency
5. supports their development of communication skills
6. develops skills needed in professional practice

**Lecturers** expect students to participate in class as it:
1. provides opportunities for students to review or clarify lecture content and benefit from the experience of other students
2. assists students to think about concepts and test whether their understanding is correct
3. develops confidence in speaking
4. provides opportunities to think in a different way

The research concluded that the benefits of participation include:

- enhancing the learning process
- meeting lecturers’ expectations of students
- helping to increase communication skills.
RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Assessment Summary

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weight</th>
<th>Due Date</th>
<th>Brief description</th>
<th>Linked unit outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excel Assignments</td>
<td>10%</td>
<td>As per Lecture Outline</td>
<td>Topics 2, 3, 7 &amp; 8</td>
<td>3., 6. &amp; 7. B, C &amp; D</td>
</tr>
<tr>
<td>Mid trimester examination</td>
<td>40%</td>
<td>Saturday, 28 February</td>
<td>Covers topics 1-5</td>
<td>1.-5. A, B &amp; D</td>
</tr>
<tr>
<td>Final examination-written</td>
<td>30%</td>
<td>Examination period, 14-20 April</td>
<td>Covers topics 6-12</td>
<td>6.-10. A, B &amp; D</td>
</tr>
<tr>
<td>Final examination-using Excel in Computer Labs</td>
<td>20%</td>
<td>Examination period, 14-20 April</td>
<td>Covers topics 2-11</td>
<td>3.-9. B, C &amp; D</td>
</tr>
</tbody>
</table>

Assessment Overview

**Excel Assignments**

<table>
<thead>
<tr>
<th>Content Area</th>
<th>Topics 2, 3, 7 &amp; 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>These 4 Excel assignments develop and enhance spreadsheet skills as well as application of management accounting techniques.</td>
</tr>
</tbody>
</table>
| Skills       | • Analytical, problem solving skills  
• Spreadsheet skills  
• Time management |
| Feedback     | These assignments are submitted electronically, computer marked and then returned electronically within 5 days. A feedback comment is accessible for each cell that is incorrect. The feedback will identify whether the incorrect cell is an Excel or a management accounting error. |

Spreadsheet skills are a necessary and useful attribute for a management accountant. In order to enhance these skills, it is compulsory to submit, electronically, four spreadsheets as answers to four assignment questions. The due dates for these spreadsheet exercises are noted on the Lecture Outline. Important procedural information about the Spreadsheet Exercises follows:

A computer program marks the Excel assignments. You must follow instructions in this outline and on the CD exactly.

CD Contents:
The CD should start automatically and contains —

1. A manual with details about the assignments and registration procedures
2. Short “videos” to help those without any Excel knowledge
You MUST go through the “manual” as it contains information that is very useful for each assignment.

Receiving Assignments:
1. The four assignments will be emailed to your university email account at the beginning of the trimester. If you do not know how to use your university email account, please talk to a computer laboratory assistant or to IT Help on Level 1 at the Library. Your files will also be available from the university server: To locate the files using Windows Explorer you:
   a. Select “Courses_ugr on ‘Cluster_studsusr_server\Studsusr’ (I:)
   b. Open the folder called “Courses”
   c. Open the folder called “Accg852”
   d. Open the folder called “Questions”.
   e. Your files will be in a folder that has your Student ID as its name.
2. Please note that you MUST use your university email account. Assignments and marked answers will only be sent to this email address.
3. You must NOT change the file names provided – they contain your student ID for the marking program. You may make a working copy of the file but you may NOT copy any part or sheet to a new file.
4. If you are using Excel 2007 you must save the files as Excel 97-2003 files without changing the content. The files contain macros and named ranges required by the marking program and these may be lost if you save the files as Excel 2007 files. If you remove macros and named ranges your answer will not be marked.

Emailing Assignments:
1. You must email the assignments with the Excel file as an attachment. Assignments without the correct file name will NOT be marked. The procedure is –
2. Use your university email facilities and attach your answer file to the email. The subject of the email MUST be the word MARKING.
3. Send the email to
4. If your assignment is due and the university email system is not working, you may drop the file in to a dropbox provided at the website ebis.net.au. To do this:
   a. In Internet Explorer, type in the web address as
   b. Select Students from the tabs at the top of the home page
   c. Click on the link Go to assignment Dropbox
   d. Select ACCG852 as the destination, Browse and attach the file and complete the remaining parts of the form.
   e. Click the Upload Files button. You will receive an automatic receipt emailed to the email address you have entered on the form.
5. Late assignments will not be accepted.
6. An assignment should be sent only once. You should receive an automatic response that the email has been received by the Internet service provided (TPG). You will also receive a response from Bill Neish. If you have not received this after 12 hours from the time sent by you, notify Bill Neish (without any attachment) that you have not received a reply. Any email that does not include an assignment for marking should include the word ACCG852 in the subject line and should include your student number in the message.
Marked Assignments:
1. Marked assignments will be emailed to you AFTER the due date and after any late assignments (with permission) have been received.
2. Please read the manual and FAQs on the CD for information on the marking system.

Help Session for using Excel
From students’ comments about their performance in the Computer Lab portion of the Final Exam, and staff observation of students during the exam, it is evident that many students could use Excel more efficiently, thus freeing more time in the Exam to work on the problem.

An Excel HELP session will be conducted in the computer labs on Saturday, 31 January, in E4B 214. This session will cover Excel Basics and is strongly recommended for students who have little or no experience with Excel. The session will also explore using Excel efficiently. Attendance is strongly recommended if you are not a regular user of Excel. The session will run 9am-12noon.

You need to register for the session by 5pm Thursday, 29 January. To register, you MUST email acct@efs.mq.edu.au with the Subject Heading ‘ACCG852 Excel Help’. In the body of the email please provide the following details:
Name and Student ID

The number of computer terminals is limited, so ONLY students who have registered will be allowed a place in the HELP session.

Mid Trimester Examination

<table>
<thead>
<tr>
<th>Content Area</th>
<th>Topics 1-5</th>
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</thead>
<tbody>
<tr>
<td>Description</td>
<td>2 hour examination testing understanding of concepts and techniques. Consists of questions requiring calculations as well as questions requiring a written response which demonstrates understanding of a concept or application of the concept or interpretation and explanation of numerical calculations.</td>
</tr>
</tbody>
</table>
| Skills       | • Analytical, problem solving skills  
• Written communication skills  
• Time management |
| Feedback     | We will endeavour to post your mark in Grade Book in Blackboard during Week 9. Any variation to this will be notified through Announcements on Blackboard. Examiners’ Feedback will also be posted on Blackboard. Your mark will indicate how you are progressing in this unit and hence whether extra effort is required, and in what areas. Any student requiring individual feedback should email their Lecturer to arrange an appointment. |

The Master of Accounting Mid Trimester Examination Timetable will be available in Week 5. See www.accg.mq.edu.au/ss/macc/timetables
More information about this examination will be provided on the unit website in the week prior to the examination.

**Final Examination-written**

<table>
<thead>
<tr>
<th>Content Area</th>
<th>Topics 6-12</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
<td>2 hour examination testing understanding of concepts and techniques. Consists of questions requiring calculations as well as questions requiring a written response which demonstrates understanding of a concept or application of the concept or interpretation and explanation of numerical calculations.</td>
</tr>
</tbody>
</table>
| **Skills** | • Analytical, problem solving skills  
• Written communication skills  
• Time management |

More information about this examination will be provided on the unit website in the week prior to the examination.

**Final Examination-using Excel in the Computer Labs**

<table>
<thead>
<tr>
<th>Content Area</th>
<th>Topics 2-11</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
<td>1.5 hour examination testing understanding of use of Excel as well as management accounting techniques. Consists of 2 questions requiring calculations and possibly journal entries.</td>
</tr>
</tbody>
</table>
| **Skills** | • Analytical, problem solving skills  
• Excel skills  
• Time management |

The Master of Accounting Final Examination Timetable will be available in Week 9. See [www.accg.mq.edu.au/ss/macc/timetables](http://www.accg.mq.edu.au/ss/macc/timetables)

You are expected to present yourself for examination at the time and place designated in the Timetable.

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. Information about unavoidable disruption and the special consideration process is available at [www.accg.mq.edu.au/ss/macc/examinations](http://www.accg.mq.edu.au/ss/macc/examinations)

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 teaching trimester, that is the final day of the examination period.

**MACQUARIE UNIVERSITY RULES AND REGULATIONS:**

All assessment is subject to the University's rules and information to students set out in the Handbook of Postgraduate Studies. You are particularly referred to rules of the
various postgraduate awards; and with the Student Information regarding Plagiarism and Assessment.

**CHEATING AND PLAGIARISM**

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 is 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
   - providing your assignment (or other materials for an assignment) to another student
   - 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;
- devalues the grades and qualifications gained legitimately by other students; and
- fails to allow you demonstrate your own understanding of the material.

**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 lecturer. Staff at the Centre for Macquarie English are also an excellent resource for plagiarism questions and language issues. The University also offers help through the Dean of Students or the University Health and Counseling 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. You might also want to have group discussions with your colleagues to debate the different issues surrounding a form of assessment. However the work you submit for your assessment must be in your own words and must not be those of another person.

**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**

Offences of plagiarism will attract penalties which at a minimum, will result in the deduction of marks for the test and/or assignment, to ultimately a failure in the unit and reference to the University Discipline Committee. The penalty will depend upon the extent of the plagiarism, whether it is a first or repeated offence, whether there is evidence of deliberate deceit and whether advantage has been taken of another student. In some cases this can result in the suspension of the student from enrolment in the university. In all cases however, a record of any offence and/or incident, along
with correspondence, will be placed permanently on the students’ individual record file held at the university.

**DETERMINATION OF OVERALL GRADE**

To pass this unit it is necessary to:
1. perform satisfactorily in ALL 4 Excel assignments
2. perform satisfactorily in the Mid Trimester Examination
3. perform satisfactorily in the Final Examination
4. **obtain a pass in the combined Examination component (ie you must pass the mid trimester and final exam marks added together)**
5. obtain a pass overall

If requirement 4. is not met, then your SNG will reflect your combined examination mark.

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 (ie., the total of your marks for each assessment item) may not be the same as the SNG which you receive. The process of scaling does not change the order of marks among students. A student who receives a higher mark than another will also receive a higher final scaled mark.

The policy does not require that a minimum number of students are to be failed in any unit.


**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](http://www.student.mq.edu.au).

Further, CME (formerly NCELTR) staff conduct workshops which focus on study skills and writing skills specifically for MAcc students, see [www.accg.mq.edu.au/ss/maccc/timetables](http://www.accg.mq.edu.au/ss/maccc/timetables) for the timetable.

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

**WRITING SKILLS PROGRAM:**
The Writing Skills Program is open to all Macquarie students and offers:
- FREE short courses 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

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 Noticeboard (C5A Level 5) at the start of semester or contact: jean.brick@ling.mq.edu.au

INTERNATIONAL STUDY SKILLS ADVISER:
The International Study Skills Adviser offers:
• 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; Referencing
For more information check the website at: http://www.international.mq.edu.au/StudentServices/StudySupport/index.html
<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC &amp; CHAPTER REFERENCE#</th>
<th>HOMEWORK Due following week</th>
<th>EXCEL ASSIGNMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Jan</td>
<td>Introduction Costing Concepts Ch1; Ch2</td>
<td>1.8, 1.10, 1.17, 1.23, 1.33, 2.1, 2.3, 2.15, 2.23, 2.28, 2.39</td>
<td></td>
</tr>
<tr>
<td>Week 2</td>
<td>Product Costing Systems Job Costing Ch4</td>
<td>4.3, 4.8, 4.17, 4.24, 4.25, 4.27, 4.29, 4.30, 4.35</td>
<td>Assignment 1 Due 10pm Mon 16 Feb</td>
</tr>
<tr>
<td>Sat 31 Jan</td>
<td>EXCEL HELP SESSIONS, E4B 214</td>
<td>Basics &amp; Using Excel Efficiently</td>
<td>9am-12noon</td>
</tr>
<tr>
<td>Week 3</td>
<td>Process Costing Operation Costing Ch5 (omit 200-203)</td>
<td>5.1, 5.6, 5.14, 5.17, 5.34^, 5.36, 5.38, 5.43, 5.46, 5.52</td>
<td>Assignment 2 Due 10pm Mon 23 Feb</td>
</tr>
<tr>
<td>Week 4</td>
<td>Cost Behaviour &amp; Estimation Overhead Costing Activity Based Costing Ch3*; Ch7, 306-319; Ch8, 371-373 &amp; 376-384</td>
<td>3.13, 3.18, 3.29, 3.35, 3.50, 7.12, 7.32, 7.44, 8.30, 8.35, 8.38, 8.41</td>
<td></td>
</tr>
<tr>
<td>Week 5</td>
<td>More on Overhead Costing and ABC Ch 7, 321-332; Ch 8</td>
<td>7.6, 7.20, 7.36, 7.37, 7.38, 8.2, 8.5, 8.20, 8.34, 8.42, 8.51</td>
<td></td>
</tr>
<tr>
<td>Week 6</td>
<td>Service Costing Ch6 Absorption &amp; Variable Costing Ch7, 338-344</td>
<td>6.20, 6.23, 6.31, 6.35, 6.39, 6.48, 8.25, 7.22, 7.23, 7.39</td>
<td></td>
</tr>
<tr>
<td>Sat 28 Feb</td>
<td>MID TRIMESTER EXAM</td>
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<tr>
<td>Week 7</td>
<td>Budgeting Systems Ch9</td>
<td>9.5, 9.18, 9.24, 9.26, 9.33, 9.41</td>
<td>Assignment 3 Due 10pm Mon 16 Mar</td>
</tr>
<tr>
<td>Week 8</td>
<td>Flexible Budgeting Standard Costing Ch10*; Ch11*</td>
<td>10.3, 10.9, 10.10, 10.27, 10.29, 10.38, 11.6, 11.10 11.27, 11.29, 11.50^</td>
<td>Assignment 4 Due 10pm Mon 23 Mar</td>
</tr>
<tr>
<td>Week 9</td>
<td>Decentralisation ROI &amp; Residual Income Ch12, 600-613; Ch13, 664-671</td>
<td>12.3, 12.31, 12.35, 13.4, 13.5, 13.31, 13.41</td>
<td></td>
</tr>
<tr>
<td>Week 11</td>
<td>CVP Analysis Costs for Decision Making Ch 18*; Ch 19*</td>
<td>18.4, 18.8, 18.28, 18.32, 18.33, 18.41, 19.6, 19.30, 19.31, 19.32, 19.34, 19.38, 19.43</td>
<td></td>
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<tr>
<td>Week 12</td>
<td>Environmental &amp; Social Considerations Ch17, 851-879</td>
<td>17.4, 17.7, 17.16, 17.28, 17.35</td>
<td></td>
</tr>
</tbody>
</table>

#Include the Chapter Appendix

^Omit Requirement 2.  
*Omit Appendix