



**MACQUARIE  
UNIVERSITY**

FACULTY OF  
BUSINESS AND ECONOMICS

**MASTER OF ACCOUNTING (PROFESSIONAL)  
and  
MASTER OF ACCOUNTING (CPA EXTENSION)**

**UNIT GUIDE**

**ACCG852 Managerial Accounting**

**Semester 1, 2010**

**MACQUARIE UNIVERSITY**  
**FACULTY OF BUSINESS and ECONOMICS**  
**UNIT OUTLINE**

**Year and Semester:** 2010, 1

**Unit Convenor:** David Silipo

**Prerequisites:** ACCG861 and ACCG860

Students in ACCG852 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**

This is a 3 credit point unit forming part of the Master of Accounting (Professional) 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**

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*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 timetable for classes can be found on the University web site at <http://www.timetables.mq.edu.au>. The following classes are offered:

Class 1	Tuesday 9-12	C4A 315	Frank Johnson
Class 2	Wednesday 9-12	C4A 315	Melanie Seifert
Class 3	Wednesday 9-12	E5A 119	Lydia Walker
Class 4	Wednesday 12-3	C4A315	Melanie Seifert
Class 5	Thursday 12-3	C4A315	Clayton Thompson
Class 6	Thursday 3-6	C5A301	Clayton Thompson
Class 7	Thursday 6-9	C4A315	David Silipo
Class 8	Friday 12-3	C4A315	Clayton Thompson

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:

Langfield-Smith, Kim; Thorne, Helen; Hilton, Ronald W., "Management Accounting, Information for Creating and Managing Value", 5th Edition, McGraw-Hill Australia, 2009

### 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

Brewer, Garrison & Noreen, "Introduction to Managerial Accounting", McGraw-Hill

Hilton, "Managerial Accounting", McGraw-Hill

## UNIT WEB PAGE

The unit will have a World Wide Web site accessed through Macquarie University OnlineLearning @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 22 February 2010. 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](mailto: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 – some lecturers have different folders
- Solutions to homework questions
- Results—for mid semester 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:
  - i. costing terminology
  - ii. the role of product costing systems
  - iii. the flow costs through the manufacturing accounts used in product costing
  - iv. estimation of product costs (including service costs)
  - v. identification of when to apply particular costing techniques
  - vi. 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
  - i. cost-volume-profit analysis
  - ii. 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 gain the following personal skills:

- A. a good standard of 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

<i><b>Assessment Task</b></i>	<i><b>Weight</b></i>	<i><b>Due Date</b></i>	<i><b>Brief description</b></i>	<i><b>Linked unit outcome</b></i>
Excel Assignments	10%	As per Lecture Outline	Topics 2, 4, 7 & 8	3. 6. & 7. B, C & D
Mid semester examination	40%	7 April 2010	Covers topics 1-5	1.-5. A, B & D
Final examination-written	30%	Examination period, 7 – 28 June	Covers topics 6-12	6.-10. A, B & D
Final examination-using Excel in Computer Labs	20%	Examination period, 7 – 28 June	Covers topics 2-11	3.-9. B, C & D

## Assessment Overview

### Excel Assignments

<b>Content Area</b>	Topics 2, 4, 7 & 8
<b>Description</b>	These 4 Excel assignments develop and enhance spreadsheet skills as well as application of management accounting techniques.
<b>Skills</b>	<ul style="list-style-type: none"><li>• Analytical, problem solving skills</li><li>• Spreadsheet skills</li><li>• Time management</li></ul>
<b>Feedback</b>	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 in the notes from Blackboard.**

#### Receiving Assignments:

1. The four assignments will be emailed to your university email account at the beginning of the semester. If you do not know how to use your university email account, please talk to a computer laboratory assistant located in the computer labs in building E4B. Your files will also be available from the university server: To locate the files using Windows Explorer in a computer lab you should:
  - a. Select "Courses\_ugr on 'Cluster\_studsusr\_server\Studusr' (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. Files are created using Excel 2007. You **MUST** return your answers as Excel 2007 files. The files contain macros and named ranges required by the marking program and these should be left intact. The files have an extension of "xlsm", which denotes an Excel 2007 files with macros.

### Notes and "Videos":

1. Notes on the format and marking of the assignment are on Blackboard. The notes contain general information relating to all assignments and additional information for each assignment.
2. A file called Videosetup.exe is on the server (see Note 1 above for accessing the ACCG852 folder on the server). COPY this file to your USB and run this file to install the videos on your own computer. DO NOT RUN the file from the server!

### Emailing Assignments:

1. You must email the assignments with the Excel file as an attachment as per the following notes. Assignments with the correct file name will NOT be marked.
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 [accg852@tpg.com.au](mailto:accg852@tpg.com.au)
4. If your assignment is due and the university email system is not working, you may drop the file in to a drop box provided at the website [ebis.net.au](http://ebis.net.au). This is a last resort and must only be used if the university email system is not working. To use the drop box:
  - a. In Internet Explorer, type in the web address as <http://ebis.net.au>
  - b. Select Students from the tabs at the top of the home page
  - c. Click on the link Go to assignment Drop box
  - 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 by emailing [accg852@tpg.com.au](mailto:accg852@tpg.com.au) (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 notes and FAQs on Blackboard 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, 6 March 2010 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-1pm.



You need to register for the session by 5pm Thursday 4 March. To register, you MUST email [acct@efs.mq.edu.au](mailto:acct@efs.mq.edu.au) with the Subject Heading 'ACCG852 Excel Help'. In the body of the email please provide your 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 Semester Examination**

<i>Content Area</i>	Topics 1-5
<i>Description</i>	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.
<i>Skills</i>	<ul style="list-style-type: none"> <li>• Analytical, problem solving skills</li> <li>• Written communication skills</li> <li>• Time management</li> </ul>
<i>Feedback</i>	<p>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.</p> <p>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.</p>

More information about this examination, including time and location, will be provided on the unit website and in the lecture, in the week prior to the examination.

**Final Examination-written**

<i>Content Area</i>	Topics 6-12
<i>Description</i>	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.
<i>Skills</i>	<ul style="list-style-type: none"> <li>• Analytical, problem solving skills</li> <li>• Written communication skills</li> <li>• Time management</li> </ul>

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**

<i>Content Area</i>	Topics 2-11
<i>Description</i>	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.
<b>Skills</b>	<ul style="list-style-type: none"> <li>• Analytical, problem solving skills</li> <li>• Excel skills</li> <li>• Time management</li> </ul>

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. Information about unavoidable disruption and the special consideration process is available at <http://www.reg.mq.edu.au/Forms/APSCon.pdf>

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 teaching semester, which 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 Semester Examination
3. perform satisfactorily in the Final Examination
- 4. obtain a pass in the combined Examination component (ie you must pass the mid semester 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.

For an explanation of the policy see

<http://senate.mq.edu.au/rules/Guidelines2003.doc> or  
<http://senate.mq.edu.au/rules/detailedguidelines.doc>

#### 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 (formerly NCELTR) staff conduct workshops which focus on study skills and writing skills specifically for MAcc students, see [www.accg.mq.edu.au/ss/macc/timetables](http://www.accg.mq.edu.au/ss/macc/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](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 Notice board (C5A Level 5) at the start of semester or contact:

[jean.brick@ling.mq.edu.au](mailto: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>

## LECTURE OUTLINE

<b>DATE</b>	<b>TOPIC &amp; CHAPTER REFERENCE#</b>	<b>HOMEWORK</b> <i>Due following week</i>	<b>EXCEL</b> <b>ASSIGNMENT</b>
<i>Week begin</i>			
<i>Week 1</i> 22 Feb	Topic 1 – Introduction / Costing Concepts (Ch1; Ch2)	1.8, 1.10, 1.17, 1.23, 1.33, 2.1, 2.3, 2.15, 2.23, 2.28, 2.39	
<i>Week 2</i> 1 March	Topic 2 - Product Costing Systems Job Costing (Ch4)	4.3, 4.8, 4.17, 4.24, 4.25, 4.27, 4.29, 4.30, 4.35	Assignment 1 Due 10pm Mon 15 March
<b>Sat 6 March</b>	<b>EXCEL HELP SESSIONS, E4B 214</b>	<b>Basics &amp; Using Excel Efficiently</b>	<b>9am-1pm</b>
<i>Week 3</i> 8 March	Topic 3 - Process Costing/Operation Costing Ch5 (omit 200-203)	5.1, 5.6, 5.14, 5.17, 5.34 <sup>^</sup> , 5.36, 5.38, 5.43, 5.46, 5.52	
<i>Week 4</i> 15 March	Topic 4 - Cost Behaviour & Estimation (Ch3#) / Overhead Costing / Activity Based Costing (Ch7, 306-319; Ch8, 371-373, 376-384)	3.13, 3.18, 3.29, 3.35, 3.50, 7.12, 7.32, 7.44, 8.30, 8.35, 8.38	Assignment 2 Due 10pm Mon 29 March
<i>Week 5</i> 22 March	Topic 5 - More on Overhead Costing and ABC (Ch 7, 321-332; Ch 8)	7.6, 7.20, 7.36, 7.37, 7.38, 8.2, 8.5, 8.20, 8.34, 8.42, 8.51	
<i>Week 6</i> 29 March **	Topic 6 - Service Costing (Ch6) / Absorption & Variable Costing (Ch7, 338-344)	6.20, 6.23, 6.31, 6.35, 6.39, 6.48, 8.25, 7.22, 7.23, 7.39	
<b>2 - 18 April</b>	<b>Mid Semester Break</b>		
<b>7 April</b>	<b>MID SEMESTER EXAM</b>		
<i>Week 7</i> 19 April	Topic 7 - Budgeting Systems (Ch 9)	9.5, 9.18, 9.24, 9.26, 9.33, 9.41	Assignment 3 Due 10pm Mon 3 May
<i>Week 8</i> 26 April	Topic 8 - Flexible Budgeting / Standard Costing (Ch10*; Ch11*)	10.3, 10.9, 10.10, 10.27, 10.29, 10.38, 11.6, 11.10, 11.27, 11.29, 11.50 <sup>^</sup>	Assignment 4 Due 10pm Mon 17 May
<i>Week 9</i> 3 May	Topic 9 – Decentralisation / ROI & Residual Income (Ch12, 600-613; Ch13, 664-671)	12.3, 12.31, 12.35, 13.4, 13.5, 13.31, 13.41	
<i>Week 10</i> 10 May	Topic 10 – Performance Measurement Systems / Reward Systems (Ch 14; Ch 13, 627-633)	14.1, 14.2, 14.12, 14.13, 14.30, 14.39, 13.27, 13.36, 13.48	
<i>Week 11</i> 17 May	Topic 11 - CVP Analysis / Costs for Decision Making (Ch 18*; Ch 19*)	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	
<i>Week 12</i> 24 May	Topic 12 - Environmental & Social Considerations (Ch17, 851-879)	17.4, 17.7, 17.16, 17.28, 17.35	
<i>Week 13</i> 31 May	In-Class Exam Preparation	To be advised	

#Include the Chapter Appendix / <sup>^</sup>Omit Requirement 2 / \*Omit Appendix

\*\* NOTE: Friday 2 April 2010 is a public holiday. Students registered in the Friday 12-3pm class should make arrangements to attend another class that week.