

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG 852
Management Accounting

Semester 2, 2010

Department of Accounting and Finance

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

Year and Semester: 2010, Second Semester
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

Convenor: David Silipo
Location: E4A Level 2
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Patrick Gallagher
Location: E4A Level 2
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Melanie Seifert
Location: E4A Level 2
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Lydia Walker
Location: E4A Level 2
Email: lydiawalker7@gmail.com

CONSULTATION HOURS

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

CLASSES

This unit is structured around attendance at one 3 hour class per week. The class timetable can be found on the University web site <http://www.timetables.mq.edu.au>, with the following classes offered:

Class 1	Monday 9am – 12pm	E7B 200	Patrick Gallagher
Class 2	Monday 6pm – 9pm	E7B 200	Patrick Gallagher
Class 3	Thursday 12pm – 3pm	C4A 318	Melanie Seifert
Class 4	Thursday 12pm – 3pm	E7B 200	David Silipo
Class 5	Thursday 3pm – 6pm	C4A 318	Melanie Seifert
Class 6	Thursday 6pm - 9pm	C4A 318	Lydia Walker
Class 7	Friday 9am – 12pm	E6A 131	David Silipo

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. Class attendance is highly recommended.

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.

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

Hilton, "Managerial Accounting", McGraw-Hill

TECHNOLOGY USED

Students will be required to complete a number of Excel based assignments. To complete these assignments, and prepare for the final exam (which contains an Excel component), students will need access to a computer, running Microsoft Excel. These resources are available in the university's computer rooms or, alternatively, student's can complete the assignments at home. In addition, students will need access to email in order to receive, and then submit, these assignments.

UNIT WEB PAGE

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

The unit Web site is only available to students enrolled in ACCG852. It will be available from Monday 2 August 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

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.*** To this end, some time will be set aside each week to handle any queries, problems etc arising from the homework material related to the previous week's lecture. Most benefit will be gained from these sessions if you have attempted the homework and identified any problems you wish to raise.

Not all homework questions will be specifically covered in class. Rather, answers to homework questions will be available for students to go through themselves, at their own pace. Students should be prepared to ask their lecturer specific questions about any aspect of the solutions they do not understand. Answers to homework questions will be available each week from the unit web site.

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 and understanding, 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

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Assessment Summary

<i>Assessment Task</i>	<i>Weight</i>	<i>Due Date</i>	<i>Brief description</i>	<i>Linked unit outcome</i>
In class quiz	5%	In class in week 4 commencing 23 August	Covers topics 1-3	1 – 4 A, B & D
Excel Assignments	10%	As per Lecture Outline	Topics 2, 4, 7 & 8	3. 6. & 7. B, C & D
Mid semester examination	35%	3.00 – 5.10pm Wed 22 September (TO BE CONFIRMED)	Covers topics 1- 6	1.-5. A, B & D
Final examination- written	30%	Examination period, 17 November – 3 December	Covers topics 7 - 12	6.-10. A, B & D
Final examination- using Excel in Computer Labs	20%	Examination period, 17 November – 3 December	Covers topics 2-11	3.-9. B, C & D

In class quiz

<i>Content Area</i>	Topics 1- 3
<i>Description</i>	30 minutes quiz 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">• Analytical, problem solving skills• Written communication skills• Time management
<i>Feedback</i>	Marks for the quiz should be available in the week following the quiz (that is, in the week commencing 30 August). Your lecturer will explain the marking process and the results of the quiz questions. 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.

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.

Excel Assignments

<i>Content Area</i>	Topics 2,3, 8 and 11
<i>Description</i>	These 4 Excel assignments develop and enhance spreadsheet skills as well as application of management accounting techniques.
<i>Skills</i>	<ul style="list-style-type: none">• Analytical, problem solving skills• Spreadsheet skills• Time management
<i>Feedback</i>	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
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. 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 (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, 14 August 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 12 August. To register, you MUST email fbe-begc@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- 6
<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">• Analytical, problem solving skills• Written communication skills• Time management
<i>Feedback</i>	We will endeavour to post your mark 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.

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 7-12
<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">• 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

<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.
<i>Skills</i>	<ul style="list-style-type: none">• Analytical, problem solving skills• Excel skills• Time management

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.

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

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

ACADEMIC HONESTY

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

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

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at

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

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 Final Examination component (ie you must pass the final computer exam and the final written exam when the 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 (i.e., 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.

For an explanation of the policy, see relevant pages in the Macquarie University Postgraduate Handbook.

GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

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

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

SPECIAL CONSIDERATION

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

STUDENT SUPPORT SERVICES

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

Further, CME (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 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 Notice board (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>

IT CONDITIONS OF USE

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

Students are expected to act responsibly at all times when utilizing University IT facilities. The following regulations apply to the use of computer labs and online services:

Accessing inappropriate web sites, or downloading inappropriate material, are not permitted. Material that is not related to coursework in units authorized to use these facilities is deemed inappropriate

Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may possibly result in criminal proceedings.

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

Students are reminded to communicate to staff only through the Macquarie University email as this is the only official channel.

LECTURE OUTLINE

DATE	TOPIC & CHAPTER REFERENCE#	HOMEWORK <i>Due following week</i>	EXCEL ASSIGNMENT
<i>Week begin</i>			
<i>Week 1</i> 2 August	Topic 1 – Introduction / Costing Concepts (Ch1; Ch2)	1.2, 1.8, 1.17, 1.23, 1.29, 2.10, 2.12, 2.13, 2.17, 2.28, 2.35, 2.39	
<i>Week 2</i> 9 August	Topic 2 - Product Costing / Job Costing (Ch4)	4.3, 4.8, 4.11, 4.25, 4.28, 4.31, 4.37, 4.45, 4.48	Assignment 1 Due 10pm Mon 23 August
Sat 14 August	EXCEL HELP SESSIONS, E4B 214		9am-1pm
<i>Week 3</i> 16 August	Topic 3 – Process Costing/Operation Costing Ch5 (omit 200-203)	4.24, 5.1, 5.16, 5.20, 5.22, 5.34^, 5.36, 5.38, 5.42, 5.44, 5.46, 5.52	Assignment 2 Due 10pm Mon 30 August
<i>Week 4</i> 23 August	In – Class Quiz Topic 4 - Cost Behaviour (Ch3#) / OH Costing / ABC (Ch7, 306-319; Ch8, 371-373, 376-384)	3.9, 3.13, 3.21, 3.35, 3.50, 7.9, 7.44, 8.34, 8.35, 8.51	
<i>Week 5</i> 30 August	Topic 5 – Overhead Costing and ABC (Ch 7, 321-332; Ch 8)	7.2, 7.9, 7.32, 7.36, 7.37, 7.38, 8.5, 8.10, 8.42, 8.45, 8.55	
<i>Week 6</i> 6 Sept	Topic 6 – Service Costing (Ch6) / Absorp & Variable Costing (Ch7, 338-344)	6.5, 6.12, 6.32 6.34, 6.45, 6.53, 7.23, 7.25, 7.50	
<i>Week 7</i> 13 Sept	Topic 7 - Budgeting Systems (Ch 9)	9.5, 9.15, 9.18, 9.29, 9.36, 9.37, 9.41, 9.42	
18 Sept – 3 Oct Mid Semester Break			
22 September MID SEMESTER EXAM (TO BE CONFIRMED)			
<i>Week 8</i> 4 October **	Topic 8 - Flexible Budgeting / Standard Costing (Ch10*; Ch11*)	10.3, 10.7, 10.22, 10.28, 10.30, 10.40, 10.46, 11.12, 11.27, 11.35, 11.45, 11.56	Assignment 3 Due 10pm Mon 25 Oct
<i>Week 9</i> 11 October	Topic 9 – Decentralisation / ROI & RI (Ch12, 600-613; Ch13, 651-660)	12.3, 12.5, 12.12, 12.28, 12.31, 12.42, 13.4, 13.5, 13.10, 13.35, 13.38 omit3	
<i>Week 10</i> 18 October	Topic 10 – Performance Measurement Systems / Reward Systems (Ch 14; Ch 13, 664-671)	14.5, 14.9, 14.20, 14.23, 14.27, 14.30, 14.34, 13.25, 13.37, 13.40, 13.48	
<i>Week 11</i> 25 October	Topic 11 – CVP Analysis / Costs for Decision Making (Ch 18*; Ch 19*)	18.6, 18.13, 18.28, 18.29, 18.34, 18.44, 19.10, 19.33, 19.34, 19.40, 19.48, 19.55	Assignment 4 Due 10pm Mon 8 Nov
<i>Week 12</i> 1 November	Topic 12 - Environmental & Social Considerations (Ch17, 851-879)	17.9, 17.12, 17.20, 17.33, 17.43	
<i>Week 13</i> 8 November	In-Class Exam Preparation	Practice Exam Questions	

#Include the Chapter Appendix / ^Omit Requirement 2 / *Omit Appendix

** NOTE: Monday 4 Oct 2010 is a public holiday. Students registered in Monday classes should attend another class that week.