

THE UNIVERSITY OF NEW SOUTH WALES



Australian School of Business
School of Accounting

ACCT5996 MANAGEMENT ACCOUNTING & BUSINESS ANALYSIS

COURSE OUTLINE

Session 2, 2008

Note: This document sets out the structure of this course and its requirements. It will be assumed that you are familiar with these requirements. Please read this document carefully.

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1. COURSE STAFF

1.1 Staff Contact Details

Lecturers	Room Number	Telephone	Email
Habib Mahama (Lecturer-in-Charge)	Quad 3072	9385 5843	h.mahama@unsw.edu.au
Robert Grierson	Quad 3109	TBA	rgrierson@serviceskills.com.au
Louise Luff	Quad 3109	TBA	louiseluff@yahoo.com

1.2 Communication and Consultation with Staff

Three hours of consultation will be held weekly on a drop-in basis (See consultation hours below). You are encouraged to seek help during regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Consultations may not be conducted by e-mail.

Lecturer	Consultation Day	Consultation Time
Habib Mahama	Tuesday	15:00 – 18:00
Robert Grierson	Monday Tuesday	21:00 – 21:30* 21:00 – 21:30*
Louise Luff	Monday	13:00 – 14:00

*Robert's consultation will normally occur straight after his Monday and Tuesday night class, in his allocated teaching room.

Please note that common written etiquette must be observed when conducting any written communication with staff members. **Communications that use short hand and "SMS" language are not permitted.**

2. INFORMATION ABOUT THE COURSE

2.1 Seminar Locations and Times

Seminar Location	Day	Time
ASBud 216	Monday	10:00-13:00
Webst Th	Monday	18:00-21:00
ASBud 216	Tuesday	11:00-14:00
ASBud 216	Tuesday	18:00-21:00
ASBud 119	Friday	10:00-13:00

2.2 Units of Credit

ACCT 5996 Business Process: Analysis and Improvement has a total of 6 units of credit.

2.3 Relationship of This Course to Other Course Offerings

This course is offered by the School of Accounting. It is a compulsory course in the Special Program in Professional Accounting and may also serve as an elective in a variety of other postgraduate degrees offered by the University of New South Wales. In order to enrol in this course, the following co-requisite must have been satisfied – ACCT5930 or Comm5001/Comm5002. The course is not available to students who have completed ACCT2522 or ACCT2532 in the last three years.

3. COURSE AIMS AND OUTCOMES

3.1 Course Aims

This course examines the use of financial and non-financial information for the purpose of analysing business processes to achieve superior organisational performance. The course introduces a number of management accounting tools and quantitative techniques that can be used to analyse how business processes consume resources, create value for a firm and its customers, and how this value may be enhanced through business process improvement. The course draws on textbook explanations and research-based insights of contemporary business practice in this area.

3.2 Student Learning Outcomes

Content-based Learning Outcomes

As a result of satisfactorily completing this course, you should be able to:

- a. Analyse and provide recommendations to improve business processes through the application of management accounting techniques;
- b. Align value parameters (i.e., quality, time and cost) with the efficient use of organisational resources for creating and sustaining organisational value;
- c. Apply techniques associated with costing systems, cost management systems, budgeting systems and performance measurement systems; and
- d. Analyse the impact of the technical and social contexts of organisations on value creation.

Desired Skills-based Outcomes

As a result of satisfactorily completing this course, you should have the opportunity to:

- e. Learn independently and to assume responsibility for the learning process;
- f. Conduct applied business research – acquiring, analysing and presenting knowledge;
- g. Tolerate ambiguity in managerial and organisational problem-solving; and
- h. Think critically about informing literatures (both research and practitioner-based literature) and extant organisational practices.

3.3 Approach to Learning and Teaching

At university, the focus is on your self-directed search for knowledge. Seminars, textbooks, exams and other resources are all provided to help you learn. You are therefore required to attend all seminars, and read all required readings in order to fully grasp and appreciate the concepts associated with the course.

It is up to you to choose how much work you do in each part of the course: preparing for seminars; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Seminar questions and self study questions are provided to guide your learning process.

3.4 Teaching Strategies

Seminars

This course is taught in a weekly seminar format (3 hours per seminar). Seminars will provide instruction in the use of relevant management accounting techniques and will raise issues relating to the use of such techniques in complex organisational settings. Seminars will also develop technical skills in computation, skills in the application of management accounting techniques to organisational situations and problems, and will canvass issues relating to the design of management accounting systems. During seminars, instructor-centred discussions, syndicate exercises, student presentations and quizzes may be held.

Each week, seminar questions will be used in analysing the topic under consideration. These questions will be posted on WebCT in the week prior to the seminar being held. It is the responsibility of the student to download these materials prior to each seminar. In order to maximise the benefits of attending seminars, students are expected to read the relevant study materials and are required to prepare written responses to the seminar questions prior to attending the relevant seminar.

Self Study

Self study is a key element of the learning design of this course. The course textbook and other recommended text provide self study materials to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility in the learning process, and to make the seminar more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self study materials.

4. CONTINUAL COURSE EVALUATION AND IMPROVEMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process (http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm) is one of the ways in which student

evaluative feedback is gathered. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

5. LEARNING ASSESSMENT

5.1 Formal Requirements

To be eligible for a passing grade in this course, students must:

- (a) Achieve composite mark of at least 50% **AND**
- (b) Satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the Lecturer-in-charge) **AND**
- (c) Achieve a satisfactory level of performance in the final exam. This usually means a minimum mark of 50%. Any student having an overall mark of 50 or more but less than 50% in the final examination will be given an UF grade (unsatisfactory fail) or be asked to sit a supplementary final exam, depending on the individual's circumstances.

5.2 Assessment Overview

The composite mark for the course will be calculated as follows.

Assessment Item	Weight	Assesses Learning Outcomes
Assessable Assignments	5%	
In Class Quiz	10%	b, c, e, g, h, i
Mid Session Exam	30%	a, b, c, d, e
Final examination	55%	a, b, c, d, e, f, g, h
TOTAL	100%	

Assessable Assignments (5%)

Each week, tutorial questions will be used in analysing the topic under consideration. These questions will be posted on Webct Vista at least one week in advance. You are required to prepare written responses to these questions prior to the seminar to which they are related. Two (2) of these weekly responses will be collected, **at random**, and assessed. The work will be graded on a Four-point scale: Very Good (A), Good (B), Satisfactory (C), and Unsatisfactory (D). Note that written responses will be collected at the beginning of the seminar. It is therefore recommended that you make a copy of your work for reference during the seminar.

In Class Quiz (10%)

An in class quiz will be held in **week 5**. Further information regarding the content and duration of the quiz will be provided in a separate announcement.

Mid Session Exam (30%)

A mid session exam paper of 2-hour duration will be held on **Saturday 20th September 2008**. Further information regarding the mid session examination time, location and content will be provided in a separate announcement.

Final Examination (55%)

A final examination of 3-hour duration will be held during the examination period at the end of session. University administration will issue a final examinations timetable later in the session, which will provide the date, time and location(s) of the exam. The examination will contain both calculative and discursive questions on topics covered during the session. Details of the final examination will be communicated to students in week 12.

5.3 Special Consideration and Supplementary examinations

The School of Accounting follows the UNSW policy and process for Special Consideration as well as the ASB Policy and process for special consideration and supplementary exams. Specifically:

UNSW Policy and Process for Special Consideration

(see <https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>)

- Applications for special consideration (including supplementary examinations) must go through UNSW Central administration (within 3 working days of the assessment to which it refers) – applications will **not** be accepted by teaching staff in the School of Accounting;
- Applying for special consideration does not automatically mean that you will be granted additional assessment or that you will be awarded an amended result;
- If you are making an application for special consideration (through UNSW Central Administration) please notify your Lecturer in Charge;
- **Please note that a register of applications for Special Consideration is maintained. History of previous applications for Special Consideration is taken into account when considering each case.**

ASB Policy and Process for Special Consideration and Supplementary Exams

In the ASB, requests for special consideration are determined by a Faculty wide panel which will advise the Lecturer in Charge of appropriate action.

If the Faculty panel (see above) grants a special consideration request, this may entitle the student to sit a supplementary examination. In such cases the following procedures will apply:

- Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. Actual date will be advised by mid-semester.
- Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will not be marked and only the mark achieved in the supplementary examination will count towards the final grade.

Further information concerning supplementary examinations is available on the ASB website.

Please note: If a supplementary exam is approved, there is only one opportunity to sit the exam.

6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information to help you avoid plagiarism see: <http://www.lc.unsw.edu.au/plagiarism/index.html>

Plagiarism is the presentation of the thoughts or work of another as one's own.* Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, web site, Internet, other electronic resource, or another person's assignment without appropriate acknowledgement;
- paraphrasing another person's work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does *not* amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms.

The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at: www.lc.unsw.edu.au/plagiarism

The Learning Centre also provides substantial educational written materials, workshops, and tutorials to aid students, for example, in:

- correct referencing practices;
- paraphrasing, summarising, essay writing, and time management;
- appropriate use of, and attribution for, a range of materials including text, images, formulae and concepts.

Individual assistance is available on request from The Learning Centre.

Students are also reminded that careful time management is an important part of study and one of the identified causes of plagiarism is poor time management. Students should allow sufficient time for research, drafting, and the proper referencing of sources in preparing all assessment items.

** Based on that proposed to the University of Newcastle by the St James Ethics Centre. Used with kind permission from the University of Newcastle*

† Adapted with kind permission from the University of Melbourne.

7. STUDENT RESPONSIBILITIES AND CONDUCT

7.1 Preparation For and Performance in Class

It is a requirement of this course that all students attempt the assigned weekly readings and seminar questions *prior* to attending class. The importance of adequate preparation prior to each seminar including the completion of all self-study questions cannot be overemphasised, as the effectiveness and usefulness of the seminar depends to a large extent on students' active participation during the seminar.

7.2 Workload

It is expected that you will spend at least **ten hours** per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

7.3 Attendance

Your regular and punctual attendance at seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled seminars they may be refused final assessment.

7.4 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as **any use of mobile phones, is not acceptable**. Students disrupting class in any way may be asked to leave the class. More information on student conduct is available at: <https://my.unsw.edu.au>

7.5 Keeping Informed

You should take note of all announcements made in seminars or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. Specific announcements will also be made via WebCT.

8. STUDENT RESOURCES

8.1 Course Resources

Andon, P. & H. Mahama, (2006) *Management Accounting for Change: Process Improvement and Innovation*, Sydney, McGraw Hill Custom Publication.

This textbook is available from the UNSW Bookshop. The following supplementary readings from Briers et al (BDMM) are available on the course website:

Reading	Related Seminar
BDMM Chapter 4	Seminar 5
BDMM Chapter 5	Seminar 7
BDMM Chapter 6	Seminar 9

Other supplementary reading materials may be issued from time to time, as appropriate.

8.2 Other Recommended texts

Ansari, S., J. Bell, T. Klammer, & C. Lawrence, *Target Costing*, Version 1.1, McGraw Hill, 1997

Atkinson A., R.D. Banker, R.S. Kaplan & S.M. Young, *Management Accounting*, 2nd ed., Prentice-Hall, 1997.

Burch, J.G., *Cost and Management Accounting: A Modern Approach*, West Publishing Company, 1994.

Cooper, R., & Kaplan, R., *The Design of Cost Management Systems: Text, Cases, and Readings*, Prentice-Hall, 1991.

Dilworth, B.D., *Production and Operations Management: Manufacturing and Nonmanufacturing*, 5th ed., Random House, 1993.

Emmanuel, C., D. Otley, & K. Merchant, *Accounting for Management Control*, 2nd. Ed., Chapman & Hall, 1993.

Hansen, D. & Mowen, M., *Cost Management: Accounting and Control*, 2nd ed., South-Western, 1996.

Hornigren, C.T., A. Bhimani, S.M. Datar, & G. Foster, *Management and Cost Accounting*, 3rd ed., Prentice-Hall, 2005.

Kaplan, R.S. & Atkinson, A.A., *Advanced Management Accounting*, Prentice-Hall, 1989.

Langfield-Smith, K., Thorne, H., & Hilton, R.W., *Managerial Accounting: An Australian Perspective*, McGraw-Hill, Inc., 2006.

Moores, K. & P. Booth, *Strategic Management Accounting: Australasian Cases*, John Wiley, 1994.

Shank, J.K. & Govindarajan, V., *Strategic Cost Analysis: The Evolution from Managerial to Strategic Accounting*, Irwin, 1989.

Umble, M.M. & Srikanth, M.L., *Synchronous Manufacturing: Principles for World Class Excellence*, South-Western, 1990.

8.2 Course Website

A course website will be maintained within the WebCT environment. You are required to have a Unipass and Unipin to access this website. In addition, you must be enrolled in the course to access the website. The website will be updated weekly with related materials and other information relevant to the weekly seminars. Other websites that provide useful content with respect to the course will be indicated by a series of hyperlinks in the course website. You are encouraged to explore these sites and learn from them also. We cannot place any material on the website that involves the use of student IDs or that raises issues with respect to privacy. Details regarding access to this website will be provided in class. If you have any difficulties with WebCT access, please contact the Lecturer-in-Charge.

8.3 Other Resources, Support and Information

The University and the ASB provide a wide range of support services for students, including:

Learning and Study Support:

❖ ASB Education Development Unit

The Education Development Unit (EDU) provides learning support and assistance to all students in the ASB, to enable them to enhance the quality of their learning. The EDU services are free, and tailored to meet the academic needs of students in the Australian School of Business.

The role of the EDU is to provide

- A range of support initiatives for students from the Australian School of Business in relation to their transition to university;
- Learning skills development, resources and activities for Business students
- Academic writing and skills workshops throughout the session;
- Printed and online study skills resources, such as referencing guides, report writing and exam preparation;
- A drop-in EDU Office containing books and resources that can be borrowed;
- A limited consultation service for students with individual or small group learning needs.

The EDU website www.business.unsw.edu.au/edu contains information, online resources and useful links as well as providing information and dates for workshops. More information about the EDU services including resources, workshop details and registration, and consultation request forms are available from the EDU Office.

EDU Contact Details

Location Room GO7 Ground Floor,
West Wing, Australian School of Business Building
Telephone: 02 9385 5584
Email: Edu@unsw.edu.au
Website www.business.unsw.edu.au/edu

❖ UNSW Learning Centre (<http://www.lc.unsw.edu.au>)

In addition to the EDU services, the UNSW Learning Centre provides academic skills support services for all UNSW students. The Learning Centre is located on Level 2 of the Library and can be contacted by phone: 9385 3890 or through their website.

Technical support:

For any technical support issues (difficulty logging in to websites, problems downloading documents, etc) you can contact the UNSW IT Service Desk at:
(02) 9385 1333 ; Email: servicedesk@unsw.edu.au

Counselling support - <http://www.counselling.unsw.edu.au>

Students experiencing problems of a personal or academic nature are encouraged to contact the Counselling Service at UNSW. This consultation service is free and confidential and run by professional counsellors. The Counselling Service also conducts workshops on topics such as 'Coping With Stress' and 'Procrastination'. The Counselling Service is located on Level 2, Quadrangle East Wing, and can be contacted on 9385 5418.

Library training and support services - <http://info.library.unsw.edu.au>

Disability Support Services – Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the Course Coordinator or the Equity Officer (<http://www.studentequity.unsw.edu.au/disabil.html>). Early notification is essential to enable any necessary adjustments to be made.

In addition, it is important that all students are familiar with University policies and procedures in relation to such issues as:

- **Examination procedures** and advice concerning illness or misadventure <https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html>
- **Occupational Health and Safety** policies and student responsibilities; <https://my.unsw.edu.au/student/atoz/OccupationalHealth.html>

9. COURSE SCHEDULE

SEMINAR	TOPIC	READINGS
Seminar 1 Week commencing 28 July 2008	<u>Management Accounting for Change: Process Analysis and Improvement</u> This seminar is intended to provide an introduction to the fundamental concepts and ideas of management accounting. We will define management accounting and discuss the processes through which it is used in managing resources and creating value. We will also introduce the notion of process analysis and explain how management accounting can be used to improve processes.	Andon & Mahama Topics 1, 2 & 3
Seminar 2 Week commencing 4 August 2008	<u>Cost Behaviour, Cost Drivers and Cost Estimation</u> We will explore the fundamental assumptions of cost functions and discuss the relationships between cost behaviour, cost estimation and cost prediction. The concept of cost driver analysis and its application to cost estimation and cost management will also be discussed. We will also describe how to estimate cost using managerial judgement, engineering methods and quantitative techniques (including high-low, and simple and multiple regression).	Andon & Mahama Topic 4
Seminar 3 Week commencing 11 August 2008	<u>Cost Assignment</u> This seminar aims to explain the cost allocation problem and to discuss how this problem is resolved. We will distinguish between direct and indirect cost and explain how these costs are assigned using tradition cost allocation methods and activity-based cost (ABC) techniques.	Andon & Mahama Topic 5
Seminar 4 Week commencing 18 August 2008	<u>Managing Cost</u> In this seminar, we will distinguish between cost management and cost control, identify opportunities for cost reduction, and explore the concepts of activity-based management and business process re-engineering. We will also discuss how management accounting techniques such as life cycle costing and target costing can be used to manage cost.	Andon & Mahama Topic 6 Burch Chapter 11
Seminar 5 Week commencing 25 August 2008 <u>QUIZ</u>	<u>Managing Quality</u> We will introduce the notion of quality and discuss the concept of total quality management (TQM). The seminar will compare and contrast Juran's notion of economic conformance level (ECL) and Deming's idea of zero defect and their implications for management accounting. We will perform cost of quality analysis and discuss how quality trade-offs are made. We will also discuss how statistical process control charts (SPC), and quality loss function (QLF) are used in analysing and solving quality problems.	Andon & Mahama Topic 7 BDMM Chapter 4
Seminar 6 Week commencing 1 September 2008	<u>Managing Inventory</u> This seminar will discuss the importance of inventory management in organizations. We will explore the various cost of inventory and describe the techniques and methods adopted by various organisations to manage these cost. Traditional inventory management approaches and contemporary techniques (such as JIT and MRP) will also be examined.	Andon & Mahama Topics 8, 9, & 10
Seminar 7 Week commencing 8 September 2008	<u>Managing Constraining Resources</u> This seminar will focus on resource constraints and how they are managed. We will draw on the theory of constraints to explain how throughput can be optimised through the analysis and management of binding constraints. We will use linear programming techniques to enhance product mix decisions in the face of resource constraints.	BDMM Chapter 5

Seminar 8 Week commencing 15 September 2008	<u>Planning Investment in Committed Resources</u> We will discuss the nature and purpose of investment in committed resources and explore the decision relevant cost and benefits of such investments. We will analyse investment proposals using discounted cash flow and non-discounted cash flow techniques. The effects of taxation, inflation and financial constraints on investment decisions will also be analysed.	Andon & Mahama Topics 11 & 12
<u>Saturday 20 September 2008</u>	Mid Session Exams	
Seminar 9 Week commencing 22 September 2008	<u>Managing Projects</u> We will explain the importance of project planning and implementation and discuss how project cost, time and quality can be managed. We will also describe how Gantt charts, critical path methods (CPM) and program evaluation and review techniques (PERT) are used to model and manage projects. We will discuss how the beta probability distribution function is used in estimating activity expected duration and apply normal probability distribution to assess the risk of not completing a project on schedule. We will also discuss how resource loading and levelling techniques can be used in managing variability in resources provided to projects.	Andon & Mahama Topic 13 BDMM Chapter 6
27 September – 5 October	MID SESSION RECESS	
Week commencing 6 October	No Classes this week due to Labour Day Holiday on Monday 6 October	
Seminar 10 Week commencing 13 October 2008	<u>Budgeting for Resource Provision and Consumption</u> We define budgets and discuss their importance to the management of resource provision and consumption. We describe the components of the master budget and explain the processes through which budgets are prepared.	Andon & Mahama Topic 14
Seminar 11 Week commencing 20 October 2008	<u>Standard Cost Variance Analysis</u> This seminar will focus on standard setting, flexible budgets and variance analysis. We will explore how standards are set and used in planning and managing resource provision and consumption. We will calculate and interpret direct materials, direct labour, variable overhead and fixed overhead variances. We will also discuss the various techniques used (such as SPC) in assessing the significance of variances and when corrective action is required. <u>Review of Course</u> Revision	Andon & Mahama Topics 15 & 16