

THE UNIVERSITY OF
NEW SOUTH WALES



Australian School of Business
School of Accounting

ACCT2522
MANAGEMENT ACCOUNTING 1

COURSE OUTLINE
SESSION 1, 2008

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1. COURSE STAFF

Teaching Staff	Quad Room	Phone	Email
Nicole Ang (Lecturer-in-Charge)	3097	9385 5832	An email address that you should use for all academic enquires will be provided to you in week 1
Brian Burfitt	3081	9385 5807	
Linda Chang	3074	9385 5817	
Yee Shih Phua	3062	9385 5812	

Details of other tutors will be provided separately.

1.1 Communication with Staff

Students will be notified of staff consultation hours during the first tutorial in week 1. You are encouraged to seek help at a time that is convenient to you from any staff member teaching on this course during their regular consultation hours. Each staff member will be available for up to three hours per week to conduct consultations on a drop-in basis or via phone. Staff will not conduct any extensive consultations by e-mail, unless they indicate a personal preference to work otherwise.

Common etiquette must be observed when conducting any written communication with staff members. **In the case of email, make sure that your message:**

- (1) Is sent from your official UNSW email address e.g., z2222@student.unsw.edu.au;
- (2) Contains proper salutations and sign-offs;
- (3) Contains your full name and student identification number; and
- (4) Has been checked for spelling, and does not contain short hand or text/SMS.

If your email does not meet the requirements above do not expect a response. Please be aware that staff members will only address any (small) email queries in their consultation times, after they have dealt with drop-in students and phone queries.

2. INFORMATION ABOUT THE COURSE

2.1 Teaching Times and Locations

Students are expected to attend one 2-hour lecture and one 1-hour tutorial (commencing in week 1) each week.

2.1.1 Lectures

Each student is required to register for a lecture time via <http://my.unsw.edu.au>. The purpose of lectures is to introduce and explain concepts that are critical to the core themes of the course. Note that lectures are scheduled to start on the hour – you must be in the lecture theatre on time.

In order to maximise the benefits of attending lectures, students are encouraged to read the relevant study materials thoroughly before attending lectures. Lecture notes will be posted on WebCT Vista in the week prior to the lecture being held.

ACCT2522 lecture locations	Lecture	Day	Time
Central Lecture Block 7	B	Tues	16:00-18:00
Physics Theatre	A	Wed	09:00 - 11:00
Old Main Building 149	C	Wed	18:00 -20:00

2.1.2 Tutorials

Each student is required to register for a tutorial group via <http://my.unsw.edu.au>. Tutorials are one hour per week and will be held each week from weeks 1 to 12. Tutorials constitute the core learning experience of this course. During tutorials, students will be encouraged to discuss and critique accounting concepts in a group environment, present their findings in front of the class, and apply their knowledge to solve problems via homework questions and class exercises.

Tutorial questions will be posted on WebCT Vista in the week prior to the tutorial being held. It is essential that you read the relevant course materials and prepare written responses to tutorial questions prior to the tutorial each week.

Please note the following:

- You should attend the tutorial in which you are enrolled. If however you are unable to attend your class due to illness or other extenuating circumstances, please attend another class to ensure that you do not miss the material covered. Obtain a note from the tutor of your substitute class to verify attendance, and provide it to your usual tutor the following week. However, **you must attend your enrolled tutorial for the quiz components of your assessment** (see section 5.2 for details).

Tutorial details can be found at www.timetable.unsw.edu.au/current/ACCT2522.html

2.1.3 Self study

Self study is a key element of the learning design of this course. From time to time, self study materials will be posted on WebCT Vista to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility for the learning process, and to make the tutorials 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.

2.2 Units of Credit

Management Accounting 1 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 and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degrees. In order to enrol in this course, the following prerequisite must have been satisfied: ACCT1511 Accounting and Financial Management 1B. This course also constitutes part of the core curriculum of studies required by CPA Australia and the Institute of Chartered Accountants in Australia.

3. COURSE AIMS AND LEARNING OUTCOMES

3.1 Course Aims

This course examines management accounting practices directed towards the effective use of organisational resources. Organisations create value through the use of resources, and can enhance such value by improving the ways in which they conduct business and perform work. We explore how the managing of customer value parameters (such as time, cost and quality) is critical to value creation, and how management accounting practices, and the information they generate, can support it. This course focuses on the following interrelated three themes:

1. The technical design and operation of management accounting technologies and systems;
2. The role of such technologies in supporting effective resource management and process improvement; and
3. The manner in which these systems affect and are affected by human processes within organisations.

We aim to encourage critical thinking about any issues that may arise as these themes are covered, and to improve students' abilities to address such issues with confidence and creativity in a professional and work-based context. The course draws upon business practice, contemporary and international research, case studies, and lastly the applied research experiences of course participants to explore the issues that are raised in this course.

3.2 Student Learning Outcomes

Content-based Learning Outcomes

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

1. Develop a processual and dynamic view of organisations;
2. Understand the importance of organisational change management;
3. Appreciate how management accounting technologies can be used to constructively drive and support process improvement and innovation; and

4. Appreciate how the technical and social contexts of organisations affect value generation.

Desired Skills-based Outcomes

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

5. Learn independently and to assume responsibility for your learning process;
6. Tolerate ambiguity in managerial and organisational problem-solving; and
7. Apply knowledge to specific organisational contexts.

3.3 Approach to Learning and Teaching

At university the focus is on your self-directed search for knowledge. Lectures, tutorials, textbooks, exams and other resources are all provided to help you learn, fully grasp, and appreciate the concepts of this subject.

It is up to you to choose how much work you do in each part of the course: preparing for classes; 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. Tutorial questions and self study questions are provided to guide your learning process.

4. CONTINUAL COURSE EVALUATION AND IMPROVEMENT

Each year this course is continually improved based on the feedback provided by students and other stakeholders. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered (http://www.ltu.unsw.edu.au/content/course_prog_support/catei.cfm?ss=0). Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

5. LEARNING ASSESSMENT

5.1 Formal Requirements

All assessment tasks are considered compulsory. This ensures that you have every opportunity to illustrate your knowledge of the course material. Failure to complete an assessment task may result in students being refused permission to sit the final examination, and being given an “Unsatisfactory Fail” (UF) grade for this course.

In order to pass this course, students must satisfy the following three criteria:

- (a) Achieve a 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.

Please note that there will only be **ONE** supplementary exam for the final. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam (see section 5.3 for details).

Note: A “pass conceded” (PC) grade may only be granted by the Australian School of Business Assessment Committee, and **not** the Head of School or the Lecturer-in-charge of this course. Please do not contact the School or the Lecturer-in-charge regarding this matter.

5.2 Assessment Details

The composite mark for **ACCT2522** will be calculated as follows:

Assessment Item / Due date	Weight	Item Assesses Learning Outcomes
Random quizzes (best 2 out of 3)	10%	1, 2, 3, 4, 5, 6 and 7
Mid-session Quiz (Week 7)	20%	1, 2, 3, 4, 5, 6 and 7
Group Assignment (Week 9)	15%	1, 2, 3, 4, 5, 6 and 7
Final examination	55%	1, 2, 3, 4, 5, 6 and 7
TOTAL	100%	

Important note: The use of short hand or “SMS” language is not permitted in any of the assessment tasks. Students who need assistance with their writing skills are strongly advised to contact the Learning Centre or the Education Development Unit (EDU) as writing skills are taken into account when marking all assessments.

Random Quizzes (10%)

Three quizzes will be held randomly in tutorials from week 3 to week 12. The 10% will comprise the best two out of three quizzes. The aim of this component is to provide you with on-going feedback relating to your understanding and learning progress within the course. The quizzes will mostly test basic concepts and illustrations discussed in lectures in the prior week. The quiz may contain short answer, true/false and/or multiple choice type questions.

The quiz (if held that week) will always occur at the start of the tutorial and students must be in their designated tutorial to sit the quiz. **Students who intend to attend another tutorial class where a quiz is being held will have to wait outside the room until the quiz has been completed.**

Please note that:

- You must bring your student card with you in order to sit the quiz.
- You can only sit the random quiz in your enrolled tutorial. Students who come in late for a quiz will not be given extra time, nor will students who miss the quiz entirely be given a chance to re-sit the quiz.
- **No special consideration will be granted for this assessment.** Only 2 out of 3 random quizzes are counted toward your final random quiz mark. As such, students who encounter misadventure, sickness or any other circumstance that causes them to miss a random quiz are not expected to be unfairly disadvantaged.
- Quiz marks will generally be returned to students in two weeks. Quizzes will be remarked only in exceptional circumstances and requests must be made directly to the tutor within seven days of the quiz mark being released. **No query on quiz marks will be entertained after this time.**

Mid-session Quiz – Week 7 (20%)

A mid-session class quiz will be held in week 7 tutorials. The aim of the quiz is to provide you with feedback relating to your understanding and learning progress within the course. The format of the quiz is likely to be discursive and/or calculative. Further information regarding the content and duration of the quiz will be provided in a separate announcement.

Students must attend their enrolled tutorial for the mid-session quiz. If you are absent from your enrolled tutorial you will **not** be allowed to sit the quiz at a later tutorial time. If you know in advance that you will be unable to attend your tutorial class you must contact the lecturer-in-charge **7 days in advance** to make alternative arrangements.

Group Assignment – Week 9 (15%)

You will be required to prepare an in-depth assessment of an organisation's resources and processes. This assessment will involve the application of various concepts and techniques covered in the course. Each group will comprise a minimum of 4 and a maximum of 5 students from your tutorial.

Self and peer (S&P) assessment will be involved in the determination of the final mark for each group member. This is to reward and encourage active participation by all group members. S&P assessment cannot be refused by the student once he/she is enrolled and continues with the course.

Details of the group assignment and the system of S&P assessment will be issued in a separate announcement.

Final Examination (55%)

Students are required to sit a final examination paper in this course. The final examination will be of 2 hours duration and will be held during the examination period at the end of session. University administration will issue a final examination timetable later in the session, which will provide the date, time and location(s) of the exam.

5.3 Special Consideration and Supplementary Examinations

The School of Accounting follows the UNSW policy and process for Special Consideration (see <https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>).

How do I apply?

- Applications for special considerations regarding assessments worth 20% and more of the total assessment must go through **UNSW Student Central** (within 3 working days of the assessment to which it refers). The application form is available from the website above. Applications will **not** be accepted by teaching staff.
- You **must** also provide a **copy of the application in its entirety** to the Lecturer-In-Charge, **Nicole Ang**, within 3 working days of the assessment.

How is my application dealt with?

- A Faculty-wide panel, consisting of a representative from each School, will consider all applications for special considerations within the Australian School of Business.
- UNSW Student Administration and Records (STAR) will maintain a database of all requests for special considerations and provide details from that database to the Australian School of Business panel.
- **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.**

Potential outcomes

- Applying for special consideration does **not** automatically mean that you will be granted additional assessment.
- 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.
- If the application is accepted and you are offered a supplementary exam, there will be only one opportunity to sit it. No re-weighting or other assessments will be offered. It is the responsibility of students who apply for special consideration to be available to sit the exam on the assigned day. Work commitments, holiday plans and/or overseas travel are not acceptable reasons for unavailability on the day of the supplementary exam.

- Students who are granted a supplementary exam for ACCT2522 will be advised **seven days prior** to the exam. All communications from the University will be sent to the **student's official email address, i.e., student account**. Please do not contact the School Office.
- Supplementary examinations will be scheduled by UNSW Student Administration and Records (STAR) two weeks after the final examination period. The Australian School of Business panel may reconsider the timing of a supplementary exam where special or extreme circumstances exist.

Further information concerning supplementary examinations is available on the 'Policies and Guidelines for Current Students' page of the ASB website: www.business.unsw.edu.au/currentstudents.

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 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, working on exercises and problems, and attending classes. The workload may be greater in periods where you need to complete assignments or prepare for examinations.

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.

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

7.2 Attendance

Your regular and punctual attendance at lectures and tutorials is expected in this course. You are required to attend your assigned lectures and tutorials. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment.

7.3 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 ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: <http://my.unsw.edu.au>

7.4 Keeping Informed

You should take note of all announcements made in lectures, tutorials 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 may also be made via WebCT Vista.

It is your responsibility to ensure that:

1. You are recorded by the University as being correctly enrolled in all your courses.
2. You have successfully completed all prerequisite courses. Any work done in courses for which prerequisites have not been fulfilled will be disregarded (unless an exemption has been granted), and no credit given or grade awarded.
3. You organise your affairs to take account of examination and other assessment dates where these are known. Be aware that your final examination may fall at any time during the session's examination period. The scheduling of examinations is controlled by the University administration. No early examinations are possible.
4. When the provisional examination timetable is released, ensure that you have no clashes or unreasonable difficulty in attending the scheduled examinations.

A full list of UNSW Key Dates is located at:

<https://my.unsw.edu.au/student/resources/KeyDates.html>

8. STUDENT RESOURCES

8.1 Course Resources

The course text is:

Langfield-Smith, K., H. Thorne and R.W. Hilton (2006). *Management Accounting 4e: Information for Managing and Creating Value*, 4th ed, McGraw-Hill Australia Pty Ltd.

This text is available from the UNSW Bookshop. Please advise the Lecturer-in-Charge immediately if you have difficulty in obtaining the text from the bookshop. Copies of the text will also be available through Open Reserve at UNSW library.

In addition to the prescribed text, supplementary reading materials may be issued during the session as required.

8.2 Other Suggested Texts

If you wish to conduct further self-study in the topics covered by this course, you may wish to consult the following list of suggested texts. These books are available from UNSW library.

- Briers, M., J. Macmullen, M. Dyball, & H. Mahama (eds.). *Management Accounting for Change: Process Improvement and Innovation* (4th Edition), 2004
- Garrison, R.H., Noreen, E.W., and P. Brewer. *Managerial Accounting* 11/e, McGraw-Hill Irwin, 2006
- Horngren, C.T., S.M. Datar, & G. Foster. *Cost Accounting: A Managerial Emphasis* (11th Edition). Prentice-Hall, 2003.

8.3 Course Website

This Course uses WebCT Vista, which can be accessed via <http://vista.elearning.unsw.edu.au>. You can access the “Getting Started Guide for Students” from the following website: <http://support.vista.elearning.unsw.edu.au>.

Please note that students are responsible for updating themselves on any information that appears on WebCT Vista.

During the session, you must:

- Maintain your official student email address and ensure that it does not have an “Over Quota” problem;
- Check your assessment marks and inform your tutor of any discrepancies or problems with them ; and
- Update and download lecture notes, tutorial solutions and other additional materials.

Information provided on WebCT Vista may include:

- Course Outline;
- PowerPoint lecture notes (which may include announcements made in lectures);
- Brief solutions to numerical tutorial questions;
- Assessment results;
- Contact and consultation details of staff; and
- Course-related announcements and other administrative matters.

8.4 Other Resources, Support and Information

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

ASB Education Development Unit - www.business.unsw.edu.au/edu

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

- 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 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.

The EDU is located in Room GO7 in the West Wing, ASB and can be contacted by phone: 9385 5584 or through their website.

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 9385 1333 or by 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

Wk	Lecture Topics	Lecturer	Provisional Readings*
1	Introduction and Understanding Processes & Value Creation	Nicole	LS Ch. 1 LS Ch. 15 pp.694 -706 + Additional Reading
2	Cost Basics	Linda	LS Ch. 2 LS Ch. 3
3	Managing Costs I: Overhead Costs	Linda	LS Ch. 7
4	Managing Costs II : ABC	Linda	LS Ch. 8
5	Standard Costs and Variance Analysis	Linda	LS Ch. 10
6	Tactical Decisions and Costing	Yee	LS Ch. 19 LS Ch.15 pp.706-14
7	Transfer Pricing * Mid-Session Quiz held in tutorials	Yee	LS Ch. 12
8	Managing Quality	Yee	LS Ch. 16 + Additional Reading
9	Managing Time: The Theory of Constraints * Group assignment due	Yee	LS Ch. 15 pp. 718-22 + Additional Reading
10	Capital Expenditure Decisions	Nicole	LS Ch. 21 LS Ch. 22
11	Performance Evaluation & Management Control	Nicole	LS Ch. 13
12	Review Lecture	Nicole	

* Please note that this reading list is provisional and is subject to change. As will be explained in Lecture 1, a definite required readings list will be provided by the lecturer one week in advance of the lecture.

* LS refers to *Langfield-Smith, K., H. Thorne and R.W. Hilton (2006). Management Accounting 4e: Information for Managing and Creating Value*, 4th ed, McGraw-Hill Australia Pty Limited.