

THE UNIVERSITY OF  
NEW SOUTH WALES



Australian School of Business  
School of Accounting

**ACCT2522  
MANAGEMENT ACCOUNTING 1**

**COURSE OUTLINE  
SEMESTER 1, 2009**

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## 1. STAFF CONTACT DETAILS

Teaching Staff	Quad Room	Phone	Email
<b>Lecturing Staff</b>			
Nicole Ang	3097	9385 5832	<a href="mailto:acct2522@unsw.edu.au">acct2522@unsw.edu.au</a> **
Brian Burfitt	3081	9385 5807	
Kar Ming Chong	3096	9385 5916	
Yee Shih Phua (Lecturer-in-Charge)	3062	9385 5812	
<b>Other Teaching Staff</b>			
Anna Coroneo	3089	9385 6283	<a href="mailto:acct2522@unsw.edu.au">acct2522@unsw.edu.au</a> **
Arunan Sriravindrarajah	3089	9385 6283	
Valerie Suen	3089	9385 6283	
Deirdre Tshien	3089	9385 6283	
Jonathan Yuen	3089	9385 6283	
Yichelle Zhang	3089	9385 6283	
Mary Zhu	3089	9385 6283	

**\*\* Please use this email address for all academic enquires no earlier than week 1. Otherwise, you will not get a reply.**

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. COURSE DETAILS

### 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.

#### Lectures

Each student is required to register for a lecture time via <http://my.unsw.edu.au>. Note that lectures are scheduled to start on the hour – you must be in the lecture theatre on time.

ACCT2522 lecture locations	Lecture	Day	Time
Keith Burrows Theatre	A	Wed	09:00 - 11:00
Keith Burrows Theatre	B	Wed	14:00 - 16:00
Central Lecture Block 8	C	Wed	18:00 - 20:00

#### 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.

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 4.2 for details).

Tutorial details can be found at [www.timetable.unsw.edu.au/current/ACCT2522.html](http://www.timetable.unsw.edu.au/current/ACCT2522.html)

### 2.2 Units of Credit

Management Accounting 1 has a total of 6 units of credit.

### 2.3 Summary of Course

This course examines management accounting practices directed towards the effective use of organisational resources. This includes the design and operation of management accounting systems for planning and control purposes; the use of management accounting practices to support effective resource management and to achieve process improvement; and the study of behavioural implications of management accounting practices and how the latter are shaped by human processes.

## **2.4 Course Aims and Relationship to Other Courses**

### **Course Aims**

Organisations create value for customers and shareholders through the use of resources, and can enhance such value by improving the ways in which they conduct business and perform work. This course presents various processes and techniques that are adopted by organisations in order to ensure that resources are utilised in an effective and efficient manner. As part of the course, we explore how the management 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. Specifically, students will be informed of three main interrelated themes as follows:

1. The technical design and operation of management accounting technologies and systems;
2. The role of such technologies and systems in supporting effective resource management and process improvement; and
3. The manner in which these technologies and systems affect, and are affected in turn, 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, and cases to explore the issues that are raised in this course.

### **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 pre-requisite 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.

## **2.5 Student Learning Outcomes**

### **Desired Content-based Learning Outcomes**

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

1. Develop and describe a processual and dynamic view of organisations;
2. Understand the importance of accurate costing, and apply different costing techniques and systems to achieve this aim;
3. Comprehend and explain how management accounting technologies can be used to constructively drive and support process improvement in order to reduce cost, reduce time, improve quality, and support innovation;

4. Identify, evaluate, and utilise management accounting information in making various operational, investment, and pricing decisions; and
5. 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:

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

Course Learning Outcomes	ASB Graduate Attributes
2,3,4,7,8	1. Critical thinking and problem solving
1,2,3,4	2. Communication
	3. Teamwork and leadership
5	4. Social, ethical and global perspectives
8	5. In-depth engagement with relevant disciplinary knowledge
6	6. Professional skills

**3. LEARNING AND TEACHING ACTIVITIES**

**3.1 Approach to Learning and Teaching in the Course**

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 fully comprehend 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. It is important to keep up-to-date as the material covered in each week builds on the material covered in prior weeks.

## **3.2 Learning Activities and Teaching Strategies**

### **Lectures**

The purpose of lectures is to introduce and explain concepts that are critical to the core themes of the course, and to provide a logical structure for the topics. Each lecture will provide a short overview of the topic and then focus on explaining key concepts, frameworks, and issues.

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.

### **Tutorials**

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.

### **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.

## **4. ASSESSMENT**

### **4.1 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 exam. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam (see section 8.3 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.

**4.2 Assessment Details**

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

<b>Assessment Item</b>	<b>Weight</b>	<b>Learning Outcomes</b>	<b>ASB Graduate Attributes</b>
Homework Preparation	5%	ALL	1,2,4,5,6
In-class Quiz I	5%	1,2,3,5,6,7,8	1,2,4,5,6
Mid-session Examination	30%	ALL	1,2,4,5,6
In-class Quiz II	5%	3,6,7,8	1,2,5,6
Final Examination	55%	ALL	1,2,4,5,6
<b>Total</b>	<b>100%</b>		

**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.

**Homework Preparation (5%)**

In order to encourage students to prepare for tutorials each week, your tutor will:

- (i) Collect your written answers to the assigned tutorial homework questions (not self-study questions) for the weeks in which the two quizzes are conducted; and
- (ii) Choose one week at random to review your written answers to the assigned tutorial homework questions (not self-study questions).



Your final tutorial preparation mark will comprise the two best reviews. Each review is worth a maximum of two marks (this will be scaled to a proportion of 5% at the end of the semester). The answers do not need to be completely correct, but you are expected to make a significant attempt at all of the homework questions to receive full marks.

Marking guidelines:	
2 marks	Significant attempt at all homework questions AND is able to explain/discuss the homework answers in class if called upon to do so
1 mark	Reasonable attempt at all homework questions
0 mark	Insignificant attempt, no attempt, or absent from class

Please note that:

- Your homework will only be reviewed in your enrolled tutorial. It will not be reviewed if you are more than ten minutes late for your tutorial. Other tutors cannot review your work.
- If you know in advance that you are going to be absent from your assigned tutorial you may choose to show your homework to your tutor in their consultation time, prior to the tutorial in which the homework may be checked
- **No special consideration will be granted for this assessment.** Only 2 out of 3 reviews are counted toward your final tutorial preparation mark. As such, students who encounter misadventure, sickness or any other circumstance that causes them to miss a review are not expected to be unfairly disadvantaged.

#### **In-class Quizzes – Week 4 and Week 11 (5% each)**

The two quizzes will be held in tutorials in week 4 and week 11. The aim of these quizzes is to provide you with on-going feedback relating to your understanding and learning progress within the course. They will also test your ability to think critically and to apply what you have learnt.

**In-class Quiz I** will be based on materials covered in weeks 1 and 2 lectures (weeks 2 and 3 tutorials).

**In-class Quiz II** will be based on materials covered in weeks 8 and 9 lectures (weeks 9 and 10 tutorials).

The quizzes will comprise numerical and conceptual multiple choice questions. One mark will be awarded for each correct answer, and no marks will be deducted for wrong answers. The duration of each quiz will be 10 minutes, excluding reading time.

The quiz 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 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.** Given that the assessment is worth less than 20% of the final composite mark, there will be no special consideration unless under extenuating circumstances.

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 Examination – Week 7, 2<sup>nd</sup> May 2009 (30%)**

A mid-session examination of between 1 and 2 hours duration will be in Week 7 on Saturday, May 2<sup>nd</sup> 2009, anytime between the hours of 8am and 8pm. The aim of this examination is to evaluate and provide feedback on your comprehension of, and your ability to apply and integrate, various topics studied in this course.

The mid-session examination will be based on material covered in weeks 1 to 6 lectures (weeks 1 to 7 tutorials). The format of the examination is likely to be discursive and calculative. Further information regarding the content and duration of the examination will be provided in a separate announcement and put up on WebCT.

Marking guidelines:	
Calculative	Marks are awarded based on: (i) the degree of accuracy in the selection and application of formulas to problems; and (ii) clear, logical and comprehensive working that reflects the student's understanding of the concepts underlying the calculation. Marks will not necessarily be awarded for writing down a formula without any application. In addition, the student will not be penalised for the same error twice if the incorrect answer is required to be incorporated in a later part of the question.
Discursive	Marks are awarded based on the student's ability to demonstrate: (i) comprehension of the problem; (ii) understanding of the relevant concepts; and (iii) the ability to apply the relevant concepts correctly to the specific context of the problem. Marks will also be awarded based on the formulation and writing of a clear and comprehensive answer that reflects the student's ability to think logically.

Note: Marks may be deducted for answers that show a complete lack of understanding of core concepts.

Mid-session examination papers will generally be returned to students in three weeks. The papers will be remarked only in exceptional circumstances. Also, requests must be made directly to the tutor within 14 days of the examination mark being released. **No query on mid-session examination marks will be entertained after this time.**

Please note that:

- You must bring your student card with you in order to sit the mid-session examination.
- **You must attend your allotted examination sitting for the mid-session examination if there are multiple examination sittings (this information will be provided during the lectures and put up as an announcement on WebCT).** It is your responsibility to keep the day free of other commitments as you have been notified well in advance. If you are absent, you will **not** be allowed to sit the mid-session examination at a later sitting. If you know in advance that you will be unable to attend your allocated examination sitting, you must contact the lecturer-in-charge **10 days in advance** to make alternative arrangements.
- If you are unable to attend the examination for medical reasons, or other extenuating circumstances, you are required to lodge a special consideration application. If accepted, you **must** sit a supplementary mid-session examination which will be held on the same day as the supplementary final examination. Supplementary examinations will be scheduled by UNSW Student Administration and Records (STAR) two weeks after the final examination period (see section 8.3 for more information).

### **Final Examination (55%)**

The final examination will be of 2 hours duration and will be held during the formal end-of-session examination period. University administration will issue a final examination timetable later in the session, which will provide the date, time and location(s) of the exam. The final examination will cover **ALL TOPICS** in this course. Further details of the examination will be provided in the lecture in week 12.

The aim of the final examination is to enable you to demonstrate that you have achieved all the Learning Objectives for this course, your comprehension of the topics in this course, and your ability to integrate and apply the topics analytically and critically in a business environment.

The examination will comprise several written questions and a set of multiple choice questions. One mark will be awarded for each correct answer, and no marks will be deducted for wrong answers. Each written question will have multiple parts which may be calculative and/or discursive. The same marking guidelines as the mid-session examination will apply for these written questions.

In addition, it is important that all students are familiar with University policies and procedures in relation to **examination procedures** and advice concerning illness or misadventure:

<https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html>

## 5. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: <http://www.lc.unsw.edu.au/plagiarism/index.html> as well as the guidelines in the online ELISE tutorial for all new UNSW students: <http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm>.

## 6. COURSE RESOURCES

### 6.1 Course Resources

The course text is:

Langfield-Smith, K., H. Thorne and R.W. Hilton (2009). *Management Accounting 5e: Information for Managing and Creating Value*, 5<sup>th</sup> 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.

### 6.2 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* (4<sup>th</sup> 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* (11<sup>th</sup> Edition). Prentice-Hall, 2003.

### 6.3 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.

#### **6.4 Other Resources, Support and Information**

Library information and subject guides etc. are available at:

<http://info.library.unsw.edu.au/web/services/services.html>

### **7. COURSE EVALUATION AND DEVELOPMENT**

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](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.

As a result of previous feedback provided for this course and in our efforts to provide a rich and meaningful learning experience, we have continued to evaluate and modify our assessment methods in 2009.

### **8. STUDENT RESPONSIBILITIES AND CONDUCT**

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in the ‘A-Z Student Guide’: <https://my.unsw.edu.au/student/atoz/ABC.html>. See, especially, information on ‘Attendance and Absence’, ‘Academic Misconduct’, ‘Assessment Information’, ‘Examinations’, ‘Special Consideration’, ‘Student Responsibilities’, ‘Workload’ and policies such as ‘Occupational Health and Safety’.

## 8.1 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.

## 8.2 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.

## 8.3 Special Consideration and Supplementary Examinations

You must attend all quizzes and examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress. For advice on UNSW policies and procedures for granting special consideration and supplementary exams, see 'UNSW Policy and Process for Special Consideration':

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

The 'ASB Policy and Process for Special Consideration and Supplementary Exams in Undergraduate Courses' is available at:

<http://wwwdocs.fce.unsw.edu.au/fce/current/StudentSuppExamProcedure.pdf>.

### How do I apply?

- Applications for special consideration 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, **Yee Shih Phua**, 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.

The above is only a summary and you should refer to further information provided for undergraduate students on the ASB website (see '[Policies and Guidelines for Current Students](#)').

### **8.4 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 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>

## 8.5 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see <https://my.unsw.edu.au/student/atoz/OccupationalHealth.html>.

## 8.6 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 keep the University informed of all changes to your contact details.
2. You are recorded by the University as being correctly enrolled in all your courses.
3. 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.
4. 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.
5. 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>

## 9. ADDITIONAL STUDENT RESOURCES AND SUPPORT

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

- **ASB Education Development Unit (EDU)** ([www.business.unsw.edu.au/edu](http://www.business.unsw.edu.au/edu))  
Academic writing, study skills and maths support specifically for ASB students. Services include workshops, online and printed resources, and individual consultations. EDU Office: Room GO7, Ground Floor, ASB Building (opposite Student Centre); Ph: 9385 5584; Email: [edu@unsw.edu.au](mailto:edu@unsw.edu.au)
- **UNSW Learning Centre** ([www.lc.unsw.edu.au](http://www.lc.unsw.edu.au))  
Academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library training and search support services:** <http://info.library.unsw.edu.au>



- **UNSW IT Service Desk:** Technical support for problems logging in to websites, downloading documents etc. Library, Level 2; Ph: 9385 1333.  
Website: [www.its.unsw.edu.au/support/support\\_home.html](http://www.its.unsw.edu.au/support/support_home.html)
- **UNSW Counselling Service** (<http://www.counselling.unsw.edu.au>)  
Free, confidential service for problems of a personal or academic nature; and workshops on study issues such as 'Coping With Stress' and 'Procrastination'.  
Office: Level 2, Quadrangle East Wing ; Ph: 9385 5418
- **Student Equity & Disabilities Unit** (<http://www.studentequity.unsw.edu.au>)  
Advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Ph: 9385 4734

## 10. COURSE SCHEDULE

Wk (Date)	Lecture Topics	Lecturer	Provisional Readings
1 (09/03)	Introduction and Understanding Processes & Value Creation	Yee	LS Ch. 1 LS Ch. 16 p.795-804 + Additional Reading
2 (16/03)	Cost Basics	Yee	LS Ch. 2 LS Ch. 3
3 (23/03)	Managing Costs I: Overhead Costs	Yee	LS Ch. 7
4 (30/03)	Managing Costs II : ABC * <b>In-class Quiz I</b>	Kar Ming	LS Ch. 8
5 (06/04)	Standard Costs and Variance Analysis	Kar Ming	LS Ch. 10
Mid-session Break (10 <sup>th</sup> April – 19 <sup>th</sup> April)			
6 (20/04)	Costing and Tactical Decisions	Brian	LS Ch. 19 LS Ch. 16 p.804-810
7 (27/04)	Transfer Pricing * <b>Mid-session Examination (2<sup>nd</sup> May)</b>	Brian	LS Ch. 12 + Additional Reading
8 (04/05)	Managing Quality	Nicole	LS Ch. 16 p.813-820 + Additional Reading
9 (11/05)	Managing Time: The Theory of Constraints	Nicole	LS Ch. 16 p.810-813 + Additional Reading
10 (18/05)	Capital Expenditure Decisions	Nicole	LS Ch. 21
11 (25/05)	Performance Evaluation & Management Control * <b>In-class Quiz II</b>	Nicole	Additional Reading
12 (01/06)	Review Lecture	Yee	

Please note that:

1) The 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 each lecturer one week in advance of the lecture.

2) LS refers to Langfield-Smith, K., H. Thorne and R.W. Hilton (2009). *Management Accounting 5e: Information for Managing and Creating Value*, 5<sup>th</sup> ed, McGraw-Hill Australia Pty Ltd.