

THE UNIVERSITY OF
NEW SOUTH WALES



Faculty of Business (incorporating the AGSM)

School of Accounting

ACCT 1511

Accounting and Financial Management 1B
(AFM1B)

Course Outline

Session 1, 2007

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1. COURSE STAFF

1.1 Staff Members and Contact Details

Staff members assigned to the Course are listed below:

<i>Staff</i>	<i>Email</i>	<i>Room</i>	<i>Phone</i>
Helen Kang (Lecturer-In-Charge)	helen.kang@unsw.edu.au	QUAD 3127	9385 5824
Peter Lam	p.lam@unsw.edu.au	QUAD 3118	9385 6081
Leon Wong	leon.wong@unsw.edu.au	QUAD 3117	9385 5810

1.2 Communication and Consultation with Staff

AFM1B staff members are available for consultation at specified times (during teaching-weeks only) or by appointment. Consultation timetable will be displayed on each staff member's door and on the Course WebCT Vista from Week 2 onwards. Questions should be directed to your tutor at first instance, either in class or during the tutor's consultation time (or at a mutually agreed appointment time). Students can also approach other staff members during their consultation times.

First preference will be given to students attending the staff member's office during nominated consultation times, with second preference given to any phone calls during consultation times, followed by e-mail enquiries (of administrative nature only). For e-mail enquiries of academic nature, send those enquiries to the "Discussion Forum" section on the Course WebCT Vista.

Please note that common writing etiquette must be observed when writing to staff members. For example, you should **identify** yourself by **name** and **student number**, and use the proper salutations and sign-offs. Short-hand and "SMS" language may **not** be used in emails – please beware that such emails will be ignored by AFM1B staff. You must also use your "official" email address when corresponding with AFM1B staff – that is, [z\(student number\)@student.unsw.edu.au](mailto:z(studentnumber)@student.unsw.edu.au).

2. INFORMATION ABOUT THE COURSE

2.1 Teaching Times and Locations

Lecture times and locations:

	Day	Time	Location
Lecture Stream A	Monday	14:00 – 15:00	Mathews Theatre A
	Wednesday	14:00 – 15:00	Mathews Theatre A
Lecture Stream B	Monday	18:00 – 20:00	Webster Theatre B

Tutorial times and locations can be found on the Course WebCT Vista.

2.2 UNITS OF CREDIT

ACCT 1511 Accounting and Financial Management 1B has a total of **6 units** of credit.

2.3 RELATIONSHIP OF THIS COURSE TO OTHER COURSES

This Course is offered by the School of Accounting and is a compulsory Course for students doing an accounting major, a double major or a disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degrees. To enrol in this Course, the following pre-requisite must have been satisfied – ACCT1501: Accounting and Financial Management 1A. This Course is also a part of the core curriculum studies required by CPA Australia and the Institute of Chartered Accountants in Australia.

2.4 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 and develop relevant new skills. You are therefore required to attend all lectures and tutorials, and read all prescribed readings in order to fully grasp and appreciate the concepts of AFM1B.

It is up to you to choose how much work you do in each part of the course: preparing for classes, 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.

3. COURSE AIMS AND OUTCOMES

Accounting and Financial Management 1A (AFM1A) and 1B (AFM1B) are part of the integrated first-year accounting programme designed to give students an understanding of the ways in which financial information is generated within the corporation and the uses of this information.

- AFM1A is concerned with the analysis and design of a financial accounting system which reflects the activities of an entity in the economic and legal environment, and attempts to meet the information needs of parties in the present institutional and regulatory environment. The assumptions and choices made in the design of such an accounting information system are explored.
- **AFM1B** builds on this introductory knowledge by showing ways in which accounting information systems can accommodate more complex events and provide additional reports. This course also considers the analysis of financial statements by users, the use of accounting information by the management within the entity, and how decision-making processes can be influenced by social, ethical and other external environmental factors.

3.1 COURSE AIMS

The main aims of this Course are:

1. To extend the technical knowledge of accounting and financial reporting by examining cash flows and by preparing the Statement of Cash Flows and its notes.
2. To integrate and apply the technical knowledge of financial reporting in a wider context by:
 - Learning how to analyse financial statements for decision-making and understanding the role and implications of accounting in contemporary business and commercial environments.
 - Exploring issues and controversies associated with current corporate accounting practices – for example, what is the role of professional ethics in the financial reporting process? What are the policy choices available to management when preparing financial statements?
3. To develop a basic understanding of the types of accounting information used by managers for decision-making within the corporation.

3.2 STUDENT LEARNING OUTCOMES

Content-based Learning Outcomes (LO)

By the end of this Course, you should be able to:

- LO1.** Understand the language of accounting and financial reporting;
- LO2.** Understand the relationship between components of financial reporting. Specifically, you should:
 - a.** know different types of cash flows;
 - b.** know how to prepare a Cash Flow Statement, its uses and its relations to the Balance Sheet and Income Statement;
 - c.** know how to analyse the financial statements at the basic level to gauge a company's performance for decision-making purposes; and,
 - d.** be aware that the production of accounting information can be influenced by GAAP, policy choices, and factors relating to professional ethics.
- LO3.** Understand the basic concepts and ideas of accounting information for managers;
- LO4.** Become familiar with the financial media and its reporting of the public discussion regarding accounting issues and the financial results of companies.

Desired Skills-based Outcomes

By the end of this course, you should have had the opportunity to:

- Learn independently and to assume responsibility for the learning process;
- Show basic technical competence in recording economic events in the accounting system;
- Possess a critical understanding of key technical terms and concepts so as to interpret accounting information and reports in the financial press; and,
- Be familiar with the external factors that affect accounting practice.

3.3 TEACHING STRATEGIES

Students are expected to attend two 1-hour lectures (see page 3 for lecture times and locations) and one 1-hour tutorial (commencing in week 2) each week.

Lectures:

Each student is required to register for a lecture stream 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.

Please be considerate to other students and the lecturer:

- Note that lectures are scheduled to start on the hour – you must be in the lecture theatre on time.
- Mobile phones must be turned off before entering the lecture theatre.
- Lectures are not to be used as a social gathering! Once you are in the lecture theatre, it is expected that you **listen** to the lecturer and make notes.

Tutorials:

Students are also expected to attend one 1-hour tutorial each week (from Week 2). You must enrol in a tutorial via <http://my.unsw.edu.au> website.

- Due to space limitations, please 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 materials covered, and inform your tutor of the attendance in the following week.
- Please note that you **must** attend your tutorial for class quizzes and homework preparation components of your assessment (see pages 9 – 10).

The Tutorial Programme relating to each topic is included in your Course Resource Kit and is also available on the Course WebCT Vista. The programme has two components:

Preparation Questions:

Answers to these questions will be supplied on the Course WebCT Vista in advance. Students are expected to attempt these questions and review the answers before answering *Homework Questions*.

Homework Questions:

These questions focus on key issues relating to the topic and build on the knowledge gained through the *Preparation Questions*. They will form a major part of the discussions in tutorials and thus, you must bring answers to these questions to your tutorial.

At the end of each week, answers to all numerically-based homework questions will be posted on the Course WebCT Vista. **Solutions to homework questions for weeks 5 and 12 will be up on the WebCT Vista in advance to facilitate quiz preparation.** Discussion questions in the tutorial programme seek to encourage critical thinking and develop analytical skills, and these questions will be considered in detail during tutorials. Given that the answers to these questions are often subjective in nature, solutions to these discussion questions will not be provided on the Course WebCT Vista.

4. STUDENT RESPONSIBILITIES AND CONDUCT

4.1 PREPARATION FOR AND PERFORMANCE IN CLASS

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 including the completion of all tutorial questions cannot be over-emphasised, as the effectiveness and usefulness of the tutorial depends, to a large extent, on students' active participation during the tutorial.

4.2 WORKLOAD

It is recommended that you spend at least **10 hours per week** studying this Course. This time should be made up of reading the textbook and additional materials, working on tutorial exercises and problems, and attending classes. In periods where you need to 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.

4.3 ATTENDANCE REQUIREMENT

Your regular and punctual attendance at lectures and tutorials is expected in this Course. University regulations indicate that if students attend less than 80% of scheduled classes, they may be refused the final assessment (that is, the final examination), and given a grade of **Unsatisfactory Fail (UF)**.

4.4 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>.

4.5 KEEPING INFORMED

You should take note of all announcements made in lectures, tutorials or on the Course WebCT Vista. From time to time, the University and/or the Lecturer-In-Charge will send important announcements to your university e-mail address, [z\(student number\)@student.unsw.edu.au](mailto:z(student number)@student.unsw.edu.au) without providing you with a paper copy. Please note that you will be deemed to have received this information – it is your responsibility to maintain your official student email account. Specific announcements can also be made via WebCT Vista.

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, you must satisfy **all** of the following criteria:

1. Achieve an overall composite mark of at least 50%; **and**
2. Satisfactorily complete all assessment tasks; **and**
3. 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 below a satisfactory level of performance in the final examination, will be given an UF grade.

A “Pass Conceded” (PC) grade may only be granted by the Faculty of Business Assessment Committee, and not by 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 OVERVIEW

The final composite mark for AFM1B will be calculated as follows:

Assessment Item – Due Date	Weight	Learning Outcomes Being Assessed
Quiz 1 – Week 5	10%	LO1, LO2a
Mid-session Exam – Week 8	20%	LO1, LO2a, LO2b, LO2c
Quiz 2 – Week 12	10%	LO1, LO3
Homework Preparation (best 2 out of the 3 reviews throughout the session)	5%	All
Final Exam	55%	All
Total	100 %	

Important note: The use of short hand and “SMS” language is not permitted in all assessment tasks in AFM1B. 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 (see page 14 for contact details).

CLASS QUIZZES (20%)

Class quizzes will be carried out during weeks 5 and 12 tutorial classes. The aim of these quizzes is to provide you with an on-going feedback relating to your understanding and learning progress within the course. The quizzes will test technical skills gained in this course, as well as your ability to apply the knowledge to different business contexts.

Please note that students must attend their enrolled tutorial classes for the quizzes. If you are unable to attend your tutorial class for medical reasons or other extenuating circumstances, you need to follow the special consideration procedure set out on page 11. If you know in advance that you can't sit for the quiz in your tutorial due to extenuating circumstances, you must contact the lecturer-in-charge **seven (7) days in advance** for an alternative arrangement. Please note that there is **no** supplementary quiz.

1. Class Quiz 1 – Week 5 (10%)

- Quiz 1 will be based on materials covered in **weeks 1 to 4 lectures** (weeks 2 to 5 tutorials).
- It will be carried out in 30 minutes in the week 5 tutorial classes.

2. Class Quiz 2 – Week 12 (10%)

- Quiz 2 will be based on materials covered in **weeks 9 to 11 lectures** (weeks 10 to 12 tutorials).
- It will be carried out in 30 minutes in the week 12 tutorial classes.

MID-SESSION EXAMINATION – WEEK 8 (20 %)

The mid-session examination will be held on **Tuesday Afternoon, 24th April.**

The exam may include topics covered in lectures and readings up to and including Week 6, and tutorials up to and including Week 7. The exam will comprise quantitative and qualitative questions. More information will be distributed during the session.

Students who are unable to attend the exam for medical reasons, or other extenuating circumstances, are required to lodge a special consideration application. If accepted, students **must** sit a supplementary mid-session examination which will be held on the same day as the supplementary final examination – **Friday 13th July, 2007** (see page 11 for more information).

HOMEWORK PREPARATION (5%)

In order to encourage students to prepare for tutorial classes each week, your tutor will choose **3 random weeks** to review your **written** answers to the assigned tutorial **homework** questions (**not** tutorial preparation questions) **at the beginning of the tutorial class**.

Your final homework preparation mark will comprise the **best 2** out of 3 reviews. Each review is worth the maximum of 2 marks. While the answers need not be 100% correct to receive full marks, you are expected to make a significant attempt at all of the homework questions to receive 2 marks. For example, copying the question onto your notebook constitutes neither significant nor reasonable attempt.

Marking guideline:	
Mark	
2	Significant (written) attempt at answering all of the homework questions
1	Reasonable (written) attempt at answering all of the homework questions
0	Insignificant or no attempt or absent from class

Please note that:

- Your homework will only be reviewed in your enrolled tutorials. That is, you cannot attend another tutorial and ask the other tutor to review your work.
- Since this assessment allows for some latitude (being your best 2 reviews), it is expected that this will cover possible misadventure, sickness or whatever reason a student may have for missing a review. **In this regard, no special consideration will be accepted.**

FINAL EXAMINATION (55%)

The final examination will be held during the formal end-of-session examination period. Further details of this exam will be provided in Week 14's first lecture.

5.3 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMS

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

In particular:

- 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.
- When making a formal application for special consideration through UNSW Student Central, you **must** also provide a **copy of the application in its entirety** to the Lecturer-In-Charge, **Helen Kang**.
- You should note that special consideration requests normally will **not** be considered:
 - unless the application is made on the appropriate form to UNSW Student Central **and** a copy provided to the Lecturer-In-Charge;
 - unless all the key information is provided;
 - if more than 3 days have elapsed since the assessment for which consideration is sought;
 - if the assessment task is worth less than 20% of the total course assessment unless the student can provide a Medical Certificate that covers 3 consecutive days.
- Applying for special consideration does **not** automatically mean that you will be granted additional assessment.
- **If** the application is accepted and you are offered a supplementary exam, there is only **one** opportunity to sit the supplementary exam. No other assessments will be offered. It is the responsibility of students who apply for special consideration to be available to sit the exam on this day. Having “holiday plans” and/or “being away overseas” is **not** an acceptable reason for unavailability on the day of the supplementary exam. The preliminary supplementary exam date for AFM1B is **Friday 13th July, 2007**.
- Students who are granted a supplementary exam for AFM1B 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 to the School Office.

6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of serious academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information, 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 programs 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 RESOURCES

7.1 COURSE RESOURCES

Textbook:

Trotman, K. and Gibbins, M. (2005) *Financial Accounting: An Integrated Approach (including Management Accounting Supplement)*, 3rd edition, Nelson Thomson Learning.

You should have a copy of this textbook since it was used in AFM1A previously:

Course Resource Kit:

Course Resource Kit for AFM1B, School of Accounting UNSW Session 1, 2007:

You should purchase the Course Resource Kit from the UNSW Bookshop. It comprises lecture and tutorial materials, additional readings (if any) for each week, as well as the relevant past exam papers and suggested solutions.

7.2 COURSE WEBSITE

This Course uses WebCT Vista that can be accessed via <http://vista.elearning.unsw.edu.au>. This is a new on-line learning support for students and you can access the “Getting Started Guide for Students” from the following website: <http://support.vista.elearning.unsw.edu.au>.

Please note that WebCT Vista is an integral part of the Course and, as such, students are responsible for updating themselves on any information that appears on the Course WebCT Vista. Further, marks for all assessments will be available for viewing under “**My Grades**”.

During the session, you must:

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

Information to be provided on the Course WebCT Vista may include:

- Course Outline;
- PowerPoint lecture notes (which may include course announcements made in lectures) will be posted on the WebCT Vista after the lectures at the end of each week unless advised otherwise;
- Brief solutions to tutorial questions;
- Assessment results;
- Contact and consultation details of staff; and,
- Course-related announcements and other administrative matters.

7.3 OTHER RESOURCES

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

- Learning and study support;
- Counselling support;
- Library training and support; and,
- Disability support;

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

- Examination procedures and advice concerning illness or misadventure;
- Special consideration and supplementary examinations;
- Occupational Health and Safety (OHS) policies and expectations;

For more information and links relating to the above services and policies, please refer to the School of Accounting website: www.accounting.unsw.edu.au.

Peer Assistance Support Scheme (PASS)

- PASS operating in AFM1A and AFM1B involves high-achieving third year students helping new accounting students to succeed with their studies and adjust to life at university.
- This scheme will operate in Session 1, 2007 and will commence in Week 3 of session.
- This is a **voluntary** scheme and academic staff responsible for assessment will not be made aware of whether or not you wish to participate.
- You may attend any PASS class you wish at any time. Attendance will not be recorded.
- PASS will give you an opportunity to ask and discuss specific questions and concepts that you encountered in tutorials and lectures with a group of fellow students and two PASS leaders. You will also have an opportunity to discuss more general areas of concern for first year students. Past experience suggests that the scheme has had a positive effect on students' grades. It can also lead to improved progress in other subjects by enhancing your skills.
- It is important to note that PASS sessions are **not** additional tutorials. Rather, they represent an opportunity to discuss issues of concern in an environment different from that of lectures and tutorials. **Please note that there will not be any extra note handouts.**

8. CONTINUAL COURSE 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 is one of the ways in which student evaluative feedback is gathered. Significant changes to Courses and Programmes within the School are communicated to subsequent cohorts of students.

(http://www.ltu.unsw.edu.au/content/course_prog_support/catei.cfm?ss=0)

9. SUMMARY OF LECTURE TOPICS

Week	Topic	Assessment
INTRODUCTION & ACCRUAL CONCEPTS IN ACCOUNTING		
1 Helen Kang	1 Overview of AFM1B	
	2 Accrual Concepts – definition and recognition	
2 Peter Lam	3 Measurements in Accounting (1)	
	4 Measurements in Accounting (2)	
CASH FLOW STATEMENTS		
3 Peter Lam	5 Introduction	
	6 Direct method (1)	
4 Peter Lam	7 Direct method (2)	
	8 Indirect method – reconciliation	
5 Peter Lam	9 Decision usefulness of cash flow data	Quiz 1
	10 Workshop	
FINANCIAL STATEMENT ANALYSIS (FSA)		
6 Leon Wong	11 FSA (1)	
	12 FSA (2)	

Mid-Session Break

FINANCIAL STATEMENT ANALYSIS (FSA)		
7 Leon Wong	13 FSA (3)	
	14 Accounting Policy Choices	

8

MID SESSION EXAMINATION ON TUESDAY 24th APRIL
No lectures or tutorials this week

CORPORATE GOVERNANCE AND PROFESSIONAL ETHICS		
9 Leon Wong	15 Corporate governance and accounting	
	16 Professional ethics in accounting	
MANAGEMENT ACCOUNTING		
10 Helen Kang	17 Introduction to management accounting	
	18 Cost concepts	
11 Helen Kang	19 Cost behaviour and CVP analysis (1)	
	20 Cost behaviour and CVP analysis (2)	
12 Helen Kang	21 Costing systems (1)	Quiz 2
	22 Costing systems (2)	
13 Helen Kang	23 Budgeting for planning and control (1)	
	24 Budgeting for planning and control (2)	
COURSE REVIEW		
14 Helen Kang	25 Subject review and evaluation	