ACCT2522
MANAGEMENT ACCOUNTING 1

Course Outline
Semester 1, 2014
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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

<table>
<thead>
<tr>
<th>Teaching Staff</th>
<th>Room Number</th>
<th>Telephone</th>
<th>e-mail</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lecturers</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dr. Nicole Ang</td>
<td>Quad 3097</td>
<td>9385 5832</td>
<td><a href="mailto:n.ang@unsw.edu.au">n.ang@unsw.edu.au</a></td>
</tr>
<tr>
<td>Mr. Brian Burfitt</td>
<td>Quad 3081</td>
<td>9385 5807</td>
<td><a href="mailto:b.burfitt@unsw.edu.au">b.burfitt@unsw.edu.au</a></td>
</tr>
<tr>
<td>Dr. Linda Chang (LIC)</td>
<td>Quad 3074</td>
<td>9385 5817</td>
<td><a href="mailto:linda.chang@unsw.edu.au">linda.chang@unsw.edu.au</a></td>
</tr>
<tr>
<td><strong>Tutors</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To be announced in week 1.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Students will be notified of staff consultation hours in week 1. You are encouraged to seek help from any staff member teaching on this course during their consultation hours. The lecturers will be available for up to two hours per week to conduct consultations on a drop-in basis or via phone. Staff members will not conduct any extensive consultations by email unless they indicate a personal preference to do so.

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

1. Your email is sent from your official UNSW email account;
2. Your email contains proper salutations and sign-offs i.e. it contains your full name and student identification number;
3. If your email is in relation to your tutorial, you should identify the tutorial number and the name of your tutor; and
4. Your email has been checked for spelling, and does not contain short hand or text/SMS.

If your email does not meet any of the above requirements, **do not expect a response.** Please be aware that staff members will only address email queries that require reasonably short replies during their consultation times after dealing with drop-in students and phone queries.

2 COURSE DETAILS

2.1 Teaching Times and Locations

Lectures start in Week 1 (to Week 12). The Times and Locations are:

<table>
<thead>
<tr>
<th>ACCT2522 lecture locations</th>
<th>Lecture</th>
<th>Day</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Law Theatre G04</td>
<td>A</td>
<td>Mon</td>
<td>10:00 - 12:00</td>
</tr>
<tr>
<td>Physics Theatre</td>
<td>B</td>
<td>Mon</td>
<td>14:00 - 16:00</td>
</tr>
<tr>
<td>CLB 6</td>
<td>C</td>
<td>Mon</td>
<td>18:00 - 20:00</td>
</tr>
</tbody>
</table>

Tutorials start in Week 2 (to Week 13). A full list of tutorials and times will be on the Course Website.
**Attendance:** 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 out on the material covered. Obtain a note from the tutor of your substitute class to verify attendance, and provide it to your tutor the following week. However, **you must attend your enrolled tutorial for relevant assessments** (see Part A Section 4.2 for details).

### 2.2 Units of Credit

The course is worth 6 units of credit. There is no parallel teaching in this course.

### 2.3 Summary of Course

This course examines management accounting practices directed towards the effective and efficient 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

This course is offered as part of an accounting major, double major or disciplinary minor in the Bachelor of Commerce or Bachelor of Economics degrees. A pre-requisite for this course is 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.

This course builds on the basic cost accounting knowledge gleaned in ACCT1501 and ACCT1511; and further presents various management accounting practices and techniques that are adopted to ensure that organizational resources are used effectively and efficiently in creating value for customer and shareholders. As part of the course, we explore how the management of customer value parameters (such as cost, quality, and time) is critical to value creation; and how management accounting practices can support value creation. 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 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. This course draws upon business practices, contemporary and international research, and cases to explore issues that are raised. In addition, the course will also prepare you for ACCT3583 Management Accounting 2.
2.5 Student Learning Outcomes

The Course Learning Outcomes listed below are what you should be able to do by the end of this course.

1. Describe and adopt 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. 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 relevant management accounting information in making various operational, investment, and pricing decisions.
5. Recognise how management control systems can influence behaviour, and apply this knowledge in designing performance measurement systems and incentive packages that motivate the achievement of organisational goals.
6. Appreciate how the technical and social contexts of organisations affect value generation.
7. Learn independently and assume responsibility for your learning process.
8. Demonstrate an understanding of the organisational context and a tolerance for ambiguity when applying knowledge and problem-solving skills to specific cases.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate coursework students in the ASB. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. ‘be an effective team player’). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. ‘participate collaboratively and responsibly in teams’). For more information on the Undergraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be practised in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals for all ASB undergraduate students:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Knowledge</td>
<td>Have the requisite knowledge and skills as captured under Course Learning Outcomes 1 to 8.</td>
<td>All assessment items</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>Apply the knowledge and skills gleaned to identify, interpret and analyse problems in the real world context.</td>
<td>All assessment items</td>
</tr>
<tr>
<td>3a Written communication</td>
<td>Construct short answers or longer reports that are clear, comprehensive, succinct, and logically structured.</td>
<td>All assessments with the exception of Online Quizzes</td>
</tr>
<tr>
<td>3b Oral communication</td>
<td>Communicate ideas in a succinct and clear manner.</td>
<td>Not specifically assessed, but such skills are gleaned during tutorials</td>
</tr>
<tr>
<td>4 Teamwork</td>
<td>Work collaboratively to complete a task.</td>
<td>Not specifically assessed</td>
</tr>
<tr>
<td>5a Ethical, environmental and sustainability responsibility</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
<tr>
<td>5b Social and cultural awareness</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
</tbody>
</table>
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, and the assessments in this course are designed with this in mind. Lectures, tutorials, textbooks, assessments 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 assessments; 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 Moodle 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. It is essential that you read the relevant course materials and prepare written responses to tutorial questions prior to the tutorial each week. Tutorial questions will be posted on Moodle in the week prior to the tutorial being held.

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 Moodle 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 ASSESSMENTS

4.1 Formal Requirements

All assessment tasks are compulsory to ensure 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 (see below) 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.

Supplementary final exam: organised by the ASB Faculty panel will be held on 15 July 2014. There will only be ONE supplementary final exam. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam (see Part B Section 4 for special considerations and supplementary exam information).

Pass Conceded: A “pass conceded” (PC) grade is granted by the Australian School of Business Assessment Committee only, 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:

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Homework Preparation</td>
<td>5%</td>
<td>N/A</td>
<td>Beginning of tutorial</td>
</tr>
<tr>
<td>2. Online Feedback Quizzes I – IV</td>
<td>5%</td>
<td>N/A</td>
<td>As detailed below</td>
</tr>
<tr>
<td>3. In-class test</td>
<td>25%</td>
<td>45 minutes</td>
<td>During Week 7 tutorials</td>
</tr>
<tr>
<td>4. Final Examination</td>
<td>65%</td>
<td>2 hours + reading time</td>
<td>TBA</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 and facilitate discussion, your tutor will choose three weeks 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 and to be able to discuss your answers to receive full marks.

<table>
<thead>
<tr>
<th>Marking guidelines:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 marks</td>
</tr>
<tr>
<td>1 mark</td>
</tr>
<tr>
<td>0 mark</td>
</tr>
</tbody>
</table>

Please note:

- Answers must be on paper i.e. documents on laptop screens will not accepted.
- 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.
- Plagiarism will be dealt with accordingly (see Part B Section 2 for details).
- If you know in advance that you will be absent from your assigned tutorial, you may email a copy of your homework to your tutor prior to your tutorial.
- **No special consideration will be granted for this assessment.** Only two out of three 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.

Online Feedback Quizzes (5%)  

Four online quizzes will be held throughout the semester (see table below). 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, and assist in your preparation for the in-class test and final examination.

<table>
<thead>
<tr>
<th>Quiz #</th>
<th>Topics Tested</th>
<th>Start</th>
<th>End</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiz I</td>
<td>Topics: 1-2</td>
<td>Week 3 Friday 8 am</td>
<td>Week 4 Friday 11 pm</td>
</tr>
<tr>
<td>Quiz II</td>
<td>Topics: 3-4</td>
<td>Week 5 Friday 8 am</td>
<td>Week 6 Friday 11 pm</td>
</tr>
<tr>
<td>Quiz III</td>
<td>Topics: 6-8</td>
<td>Week 9 Friday 8 am</td>
<td>Week 10 Friday 11 pm</td>
</tr>
<tr>
<td>Quiz IV</td>
<td>Topics: 9-10</td>
<td>Week 11 Friday 8 am</td>
<td>Week 12 Friday 11 pm</td>
</tr>
</tbody>
</table>

Each quiz comprises 10 multiple choice questions which can be numerical or conceptual in nature. The questions are drawn at random from a larger set of questions. You may attempt each quiz as many times as you wish (we strongly recommend that you attempt each quiz more than once). Your score and the correct answers will be displayed upon each submission of the quiz.
• **Mark allocation:** marks are awarded based solely on the successful completion and submission of the quizzes, and not on your quiz scores which are not recorded in Moodle. **You must make at least one valid submission for each quiz** to be awarded a mark, with the valid submissions of all four quizzes totalling 5 marks. A valid submission is defined as answering all 10 questions, completing and submitting into the system.

• **Duration and submission:** while quizzes are not timed, for learning purposes, you should aim to complete each quiz within 20 minutes. In addition, you are expected to take the quiz independently without any aids (without the textbook or any online resources). Please be aware that closing a quiz before submitting will not constitute a successful submission. All attempts must be submitted.

**Please note:**

- It is your responsibility to arrange your schedule to do the quizzes. Ensure to take the quiz early in the week rather than attempting to take it at the last minute to accommodate any potential internet delays.
- If you are unable to take the quiz within the specified period, you will receive a mark of zero (0) for that quiz. **There will NOT be a make-up quiz if you miss a quiz.**
- **No special consideration will be granted for this assessment.**

**In-class test (25%)**

The in-class test duration is 45 minutes and will be held in Week 7 during your enrolled tutorial. The in-class test will commence at the start of the tutorial. The aim of this assessment is to evaluate and provide feedback on your comprehension of, and your ability to apply and integrate, various topics studied in this course.

The in-class test will be based on material covered in topics 1 to 5. The in-class test will incorporate calculative and conceptual multiple choice questions, and discursive and calculative questions. Further information regarding the content and duration of the in-class test will be provided in a separate announcement and posted on Moodle.

<table>
<thead>
<tr>
<th>Marking guidelines:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Multiple Choice Questions</strong></td>
</tr>
<tr>
<td><strong>Calculative</strong></td>
</tr>
<tr>
<td><strong>Discursive</strong></td>
</tr>
</tbody>
</table>

**Note:** Marks may be deducted for answers that show a complete lack of understanding of core concepts.
In-class test papers will generally be returned to students in three weeks. The papers will be re-marked only in exceptional circumstances. Also, requests must be made directly to the tutor within 14 days of the in-class test mark being released. No query on in-class test marks will be entertained after this time.

Please note that:

- You must bring your student card in order to sit the in-class test.
- You will only be allowed to sit the in-class test in the tutorial that you are enrolled. It is your responsibility to keep the day free of other commitments as you have been notified well in advance. However, if you are aware of extenuating circumstances that prevent you from sitting the in-class test, you must contact the lecturer-in-charge at least 10 working days in advance to make alternative arrangements.
- If you are unable to attend the in-class test for medical reasons, or other extenuating circumstances, you are required to lodge a special consideration application (see Part B Section 4 for more information).

Final Examination (65%)

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. 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. Each written question will have multiple parts which may be calculative and/or discursive. Further details of the examination will be posted on Moodle in Week 12.

Marking guidelines: See marking guidelines for In-class test (above).

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

Quality Assurance
The ASB is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of ASB programs. All material used for such processes will be treated as confidential and will not be related to course grades.
5 COURSE RESOURCES

Course textbook:


- 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.

Other suggested textbooks in the library that can be referred to if you should wish to conduct further self-study in the topics covered by this course are:


Course website: UNSW Moodle at: https://moodle.telt.unsw.edu.au/login/index.php

Please note that students are responsible for updating themselves on any information that is posted on Moodle. Information provided on Moodle may include:

- Course Outline;
- Supplementary reading material;
- 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.

Library information and subject guides etc. are available at: http://subjectguides.library.unsw.edu.au/business

6 COURSE EVALUATION AND DEVELOPMENT

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. In this course, we will seek your feedback through end of semester CATEI evaluations. 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 2014.
# 7 COURSE SCHEDULE

## COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Lecture Topic (Lecturer)</th>
<th>References: Lecture Topics</th>
<th>Tutorial Topic</th>
<th>Assessment Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1 3 March</td>
<td>Topic 1: Introduction and Understanding Processes &amp; Value Creation (Linda Chang)</td>
<td>LS Ch. 1, LS Ch. 16 p.736-745 + Additional Reading</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week 2 10 March</td>
<td>Topic 2: Cost Basics (Linda Chang)</td>
<td>LS Ch. 2, LS Ch. 3</td>
<td>Topic 1</td>
<td></td>
</tr>
<tr>
<td>Week 3 17 March</td>
<td>Topic 3: Managing Costs I-Overhead Costs (Linda Chang)</td>
<td>LS Ch. 7</td>
<td>Topic 2</td>
<td>Quiz I (Topics 1 &amp; 2)</td>
</tr>
<tr>
<td>Week 4 24 March</td>
<td>Topic 4: Managing Costs II-Activity Based Costing. (Brian Burfitt)</td>
<td>LS Ch. 8</td>
<td>Topic 3</td>
<td></td>
</tr>
<tr>
<td>Week 5 31 March</td>
<td>Topic 5: Standard Costs and Variance Analysis (Brian Burfitt)</td>
<td>LS Ch. 10</td>
<td>Topic 4</td>
<td>Quiz II (Topics 3 &amp; 4)</td>
</tr>
<tr>
<td>Week 6 7 April</td>
<td>Topic 6: Tactical Decisions (Brian Burfitt)</td>
<td>LS Ch. 19, LS Ch. 16 p.745-751</td>
<td>Topic 5</td>
<td></td>
</tr>
<tr>
<td>Week 7 14 April</td>
<td>Topic 7: Costing and CVP Analysis (Brian Burfitt)</td>
<td>LS Ch.</td>
<td>In-class test (Topics 1 – 5)</td>
<td></td>
</tr>
</tbody>
</table>

### MID SESSION BREAK

<table>
<thead>
<tr>
<th>Week</th>
<th>Lecture Topic (Lecturer)</th>
<th>References: Lecture Topics</th>
<th>Tutorial Topic</th>
<th>Assessment Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 8 28 April</td>
<td>Topic 8: Transfer Pricing (Linda Chang)</td>
<td>LS Ch. 12</td>
<td>Topics 6 &amp; 7</td>
<td></td>
</tr>
<tr>
<td>Week 9 5 May</td>
<td>Topic 9: Managing Quality (Nicole Ang)</td>
<td>LS Ch. 16 p.754-760 + Additional Reading</td>
<td>Topic 8</td>
<td>Quiz III (Topics 6-8)</td>
</tr>
<tr>
<td>Week 10 12 May</td>
<td>Topic 10: Managing Time-The Theory of Constraints (Nicole Ang)</td>
<td>LS Ch. 16 p.751-754 + Additional Reading</td>
<td>Topic 9</td>
<td></td>
</tr>
<tr>
<td>Week 11 19 May</td>
<td>Topic 11: Capital Expenditure Decisions (Nicole Ang)</td>
<td>LS Ch. 21</td>
<td>Topic 10</td>
<td>Quiz IV (Topics 9-10)</td>
</tr>
<tr>
<td>Week 12 26 May</td>
<td>Topic 12: Performance Evaluation &amp; Management Control (Nicole Ang)</td>
<td>LS Ch. 13 p. 618-623 + Additional Reading</td>
<td>Topic 11</td>
<td></td>
</tr>
<tr>
<td>Week 13 2 June</td>
<td>No Lectures</td>
<td></td>
<td>Topic 12</td>
<td></td>
</tr>
</tbody>
</table>

(\textbf{Note}: LS refers to the course textbook.)
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1 PROGRAM LEARNING GOALS AND OUTCOMES

The Australian School of Business Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all ASB students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

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<th>ASB Undergraduate Program Learning Goals and Outcomes</th>
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<td>1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts. You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.</td>
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<td>2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers. You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.</td>
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<td>3. Communication: Our graduates will be effective professional communicators. You should be able to: a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.</td>
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<td>4. Teamwork: Our graduates will be effective team participants. You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.</td>
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<td>5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice. You should be able to: a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and b. Identify social and cultural implications of business situations.</td>
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2 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 and ELISE Plus tutorials for all new UNSW students: http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm.

To see if you understand plagiarism, do this short quiz: http://www.lc.unsw.edu.au/plagiarism/plagquiz.html

For information on how to acknowledge your sources and reference correctly, see: http://www.lc.unsw.edu.au/onlib/ref.html

For the ASB Harvard Referencing Guide, see ASB Referencing and Plagiarism webpage (ASB >Learning and Teaching>Student services>Referencing and plagiarism)

3 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.


3.1 Workload

It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. More information on expected workload is available at: https://my.unsw.edu.au/student/atoz/UnitsOfCredit.html.

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.

We strongly encourage you to connect with Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.
3.2 Attendance

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

3.3 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: https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html.

3.4 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 http://www.ohs.unsw.edu.au/.

3.5 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. It is also your responsibility to keep the University informed of all changes to your contact details.

4 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration:

1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services channel > Online Services > Special Consideration). Then submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully the instructions and conditions at: https://my.unsw.edu.au/student/academiclife/StudentCentralKensington.html.

2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
3. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodged an online application for special consideration.

4. Decisions and recommendations are only made by lecturers-in-charge, not by tutors.

5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.

6. Special consideration requests do not allow lecturers-in-charge to award students additional marks.

**ASB Policy on requests for Special Consideration for Final Exams in Undergraduate Courses:**
The policy of the School of Accounting is that the lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.

2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least satisfactory completion of each assessment item specified in Part A Section 4 (or the submission of appropriate documentation relating to the student’s failure to complete an assessment to the Lecturer-in-charge), and meeting the obligation to have attended 80% of tutorials.

3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

**Special Consideration and the Final Exam:**
Applications for special consideration in relation to the final exam are considered by an ASB Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The dates for ASB supplementary exams for Semester 1, 2014 are:
   - 15th July – exams for the School of Accounting
   - 16th July – exams for all Schools except Accounting and Economics
   - 17th July – exams for the School of Economics

   If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. **Supplementary exams will not be held at any other time.**

2. 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 be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Failure to attend the supplementary exam will not entitle the student to
have the original exam paper marked and may result in a zero mark for the final exam.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, you are strongly advised not to attend. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.

The ASB’s Special Consideration and Supplementary Examination Policy and Procedures for Final Exams for Undergraduate Courses is available at: http://www.asb.unsw.edu.au/currentstudents/resources/forms/Documents/supplementaryexamprocedures.pdf.

Special consideration and assessments other than the Final exam:
More details are provided in Part A Section 4.2.

5 STUDENT RESOURCES AND SUPPORT

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

- **ASB Education Development Unit (EDU)**
  http://www.asb.unsw.edu.au/learningandteaching
  Click on ‘Student Services’. Academic writing, study skills and maths support specifically for ASB students. Services include workshops, online resources, and individual consultations. EDU Office: Room GO7, Ground Floor, ASB Building (opposite Student Centre); Ph: 9385 5584; Email: edu@unsw.edu.au Visit us on Facebook: www.facebook.com/educationdevelopmentunit

- **ASB Student Centre**
  http://www.asb.unsw.edu.au/requests
  Advice and direction on all aspects of admission, enrolment and graduation. Ground Floor, West Wing, ASB Building; Ph: 9385 3189

- **Moodle eLearning Support**: For online help using Moodle, follow the links from www.elearning.unsw.edu.au to UNSW Moodle Support / Support for Students. For technical support, email: itservicecentre@unsw.edu.au; ph: 9385 1333

- **UNSW Learning Centre** (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/web/services/services.html

- **IT Service Centre**: Technical support for problems logging in to websites, downloading documents etc. https://www.it.unsw.edu.au/students/index.html
  UNSW Library Annexe (Ground floor)

- **UNSW Counselling and Psychological Services**
  (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.