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Lecturer & Subject Co-ordinator

Ron Perrin, Room 40.224C, Tel.: (02) 4221 4118, ronald_perrin@uow.edu.au
Consultation times: Monday, 4.30pm to 5.30pm and Wednesday, 1.30pm to 2.30pm (during teaching weeks and the end of session student vacation week prior to the exam)

Teaching Team

<table>
<thead>
<tr>
<th>Room No</th>
<th>Email</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>40.335</td>
<td><a href="mailto:warwick_funnel@uow.edu.au">mailto:warwick_funnel@uow.edu.au</a></td>
<td>(02) 42 213739</td>
</tr>
<tr>
<td>40.303</td>
<td><a href="mailto:monir_mir@uow.edu.au">mailto:monir_mir@uow.edu.au</a></td>
<td>(02) 42214007</td>
</tr>
</tbody>
</table>

(To be supported by casual teaching staff – to be advised)
Consultation Times
In accordance with University policy, each full time staff member of the teaching team is required to post consultation times on his/her office door during the first week of session. Casual tutors generally do not have on-campus accommodation. They will indicate how they can be contacted during session to assist you with your studies. As far as is possible, please consult with us during our dedicated consultation hours so as to permit us to undertake our research, student administration and other university administration/governance obligations as well as our work within the local community.

Lecture Timetable

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon</td>
<td>2.30pm</td>
<td>20.3</td>
</tr>
<tr>
<td>Mon</td>
<td>5.30pm</td>
<td>19.G016 (Repeat)</td>
</tr>
<tr>
<td>Wed</td>
<td>2.30pm</td>
<td>20.3</td>
</tr>
<tr>
<td>Wed</td>
<td>5.30pm</td>
<td>38.G01 (Repeat)</td>
</tr>
</tbody>
</table>

Tutorial Timetable

<table>
<thead>
<tr>
<th>Tut No.</th>
<th>Day</th>
<th>Time</th>
<th>Where</th>
<th>Tut No.</th>
<th>Day</th>
<th>Time</th>
<th>Where</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mon</td>
<td>9.30</td>
<td>19.2021</td>
<td>8</td>
<td>Tue</td>
<td>9.30</td>
<td>19.1083</td>
</tr>
<tr>
<td>4</td>
<td>Mon</td>
<td>13.30</td>
<td>67.201</td>
<td>11</td>
<td>Wed</td>
<td>18.30</td>
<td>40.126</td>
</tr>
<tr>
<td>5</td>
<td>Mon</td>
<td>15.30</td>
<td>40.128</td>
<td>12</td>
<td>Wed</td>
<td>18.30</td>
<td>40.127</td>
</tr>
<tr>
<td>6</td>
<td>Mon</td>
<td>16.30</td>
<td>19.G024</td>
<td>13</td>
<td>Wed</td>
<td>18.30</td>
<td>40.128</td>
</tr>
<tr>
<td>7</td>
<td>Mon</td>
<td>18.30</td>
<td>19.G024</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

Subject Description
ACCY 312 builds on the knowledge and skills you acquired in ACCY 211. This subject contains two distinct strands. Firstly, there is a technical strand of knowledge and skills used in applying management accounting techniques and secondly, a theoretical strand, where the aforementioned knowledge base and associated skills are situated within the context of a socially constructed accounting discipline. The synthesis of these strands becomes the major learning objective of this subject. Accordingly, this subject is an advanced treatment of management accounting practice and theory and its relationship to decision making using appropriate models of cost behaviour, cost prediction, pricing and ethical consideration as well as certain behavioural aspects of revenue/cost management.

Learning Outcomes
After having successfully completed this subject, students ought be able to:
1. Access a knowledge base and demonstrate associated skills and problem solving through the practical application of management accounting models;
2. Explain aspects of the sociological, behavioural, political, ethical and economic impact of management accounting concepts employed by the accounting profession.

Assessment Criteria and Links to Tertiary Literacies and Graduate Attributes
1. Any student failing to meet **ALL** the following compulsory subject requirements will fail the subject.
2. The **compulsory** subject requirements are:
   a. Satisfactory performance overall;
   b. Submission of a scholarly, word-processed, assignment in academically acceptable form and within the word limits specified;
   c. Achievement of a **minimum** mark of not less than 50% in the final examination.
3. The composite mark will be made up as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>30 marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Due Wednesday 18th September 2002</strong></td>
<td></td>
</tr>
<tr>
<td>Links to the tertiary literacies/graduate attributes;</td>
<td></td>
</tr>
<tr>
<td>a. Coherent and extensive knowledge in a discipline, appropriate ethical standards and, where appropriate, defined professional skills; and</td>
<td></td>
</tr>
<tr>
<td>b. Self confidence combined with oral and written communication skills of a high level</td>
<td></td>
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<tr>
<td>c. An ability to analyse issues, consider options and viewpoints and implement decisions</td>
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<tr>
<td>d. A basic understanding of information literacy and specific skills in acquiring, organising and presenting information, particularly through computer based activity.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Multiple choice quiz</th>
<th>20 marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Saturday 7th September, 2002, 9am to 10.30am</strong> (venue to be advised)</td>
<td></td>
</tr>
<tr>
<td>Links to the tertiary literacies/graduate attributes; Coherent and extensive knowledge in a discipline, appropriate ethical standards and, where appropriate, defined professional skills;</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Final exam</th>
<th>50 marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Date to be advised)</td>
<td></td>
</tr>
<tr>
<td>Links to the tertiary literacies/graduate attributes; Coherent and extensive knowledge in a discipline, appropriate ethical standards and, where appropriate, defined professional skills;</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>100 marks</th>
</tr>
</thead>
</table>

You should note that you must obtain a clear pass (No PCs) in subjects at the 300 level in order to satisfy degree requirements.

If any assessment component, other than the final examination, remains outstanding or unresolved (i.e., no arrangements have been made, with me, to complete the assessment task) by 3rd November 2002, you will, most likely, fail the course.

**Study Time**

As a general rule, each credit point per subject has a value of 2 hours study per week, including attendance at tutorials, lectures and workshops. This is a 6 credit point subject. Therefore, on average not less than 12 hours study per week should be devoted to this subject.

**Attendance: Lectures and Tutorials**

The subject has two hours of lectures per week and a one-hour tutorial. You are required to attend tutorials and while lectures are not compulsory, this subject addresses a number of themes NOT COVERED IN THE TEXTBOOK, so failure to attend lectures would tempt bad karma.
You should attend the tutorial for which you enrol. On the rare occasions when you cannot attend your usual tutorial you may attend an alternative session. It is your responsibility to obtain evidence of your attendance to pass on to your usual tutor.

**Attendance: Record Keeping**

Attendance at tutorials is a requirement and therefore, tutors will keep tutorial attendance records.

**Tutorials – Content, Style and Approach**

Tutorial exercises and problems for each chapter of the text are pre-set and appear in the Topic Schedule at the end of this program. Since you should only be in enrolled in this subject if you passed ACCY211, then I must assume that you are familiar with and competent in the material covered in ACCY211. Therefore, we will not be specifically revisiting topics covered in the 2002 Autumn session of ACCY211.

Discussion questions are provided for each topic. Tutors really welcome and value student input into tutorials. Participation and debate make for lively tutorials and everyone will benefit from that. Accordingly, all students are expected to actively participate in tutorials. This means not only preparing answers for the set questions, but also being prepared to present those answers on the blackboard and lead the tutorial in discussing those answers if called upon to do so. Many students will experience difficulty with particular questions in the weekly tutorial assignments. Try to concentrate on and talk about those questions during the tutorial. Tutors may take up tutorial homework, from time to time, to assess your progress.

**WebCT site and other Resource issues**

The ACCY312 WebCT Site is designed as a valuable adjunct to other course materials. It is the official ‘Notice Board’ for this course. It is the only medium that can provide 24hour access to information about this course. Many students will be able to dial-in from home, but even those who do not have such facilities, can still access the site from computer labs on campus. It is your responsibility to access the site on a very regular basis to ensure that you have up-to-date information about ACCY312.

Site content includes

a. An ‘up-to the minute’ version of this subject program,

b. Copies of the lecture slide series, uploaded at least 24 hours prior to the lecture,

c. Suggested solutions to tutorial questions, uploaded each Monday following the week in which those questions were covered in tutorials;

d. Announcements regarding assessment components, including information about the multiple-choice quiz, the assignment, the final examination, links to sites of interest to students of management accounting and special announcements about the course in general.

It is not my usual custom and practice to clutter the Commerce Resource room or the Library with hard copies of PowerPoint presentations or tutorial solutions, as these materials are available via WebCT and you should have access either from home or on campus. If you have some special needs relating to these materials that is not satisfied by the abovementioned access procedures then please see me as soon as possible so that an appropriate arrangement can be determined.

**Prescribed Text**

used in ACCY211 during the Autumn Session of 2002). Additional resources for the text can be found at http://myphlip.pearsoncmg.com/cw/mpbookhome.cfm?vbookid=101

Other Reference Texts

You may find any or all of these texts useful in helping you to understand some of the technical skills and theoretical concepts that you must put into practice (please note that this list is by no means, exhaustive).


Assignment: Topic, Format, presentation and content requirements

This is an assignment in two parts. Firstly, there is a question directly from the prescribed text and secondly, a question based on a passage extracted from a well-known critique of management accounting. The Assignment is to be submitted as one document, in the same order as the questions appear below. Assignments not prepared and presented in accordance with these requirements will be penalised

Part 1.
Topic: Horngren, Foster & Datar - Problem 5.39 – p. 174
Word Length: The narrative (i.e., parts 2,3,4 & 5 of the question) should not exceed 1000 words.
Format: Word-processed, using double-line spacing with a left margin of 5cm. Spreadsheet solutions ought accompany the narrative.
Marks: 10 marks
Referencing Style
Please use the style of the accounting journal ‘Accounting, Auditing and Accountability Journal, (published by MBC University Press and available in the library)

Part 2.
Topic

“Thus, we are at a time of unparalleled opportunity. The need is great, the technology exists, and the possibilities are uninhibited by existing practice. Nor is the task particularly difficult or complex. We are not trying to split the atom, perform genetic recombination, or explore the solar system. All that may be required is to return to basics, to ask what makes sense and what is important for the organization: What information is needed for management planning and control functions? Rather than attempt to extract such information from a system designed primarily to satisfy external reporting and auditing requirements, we should design systems consistent with the technology of the organization, its product strategy, and its organizational structure. By working closely with design and process engineers, operations managers, and product and business managers, management accountants will undoubtedly be able to design systems that effectively serve the goals of these diverse constituencies.”


Required: In the 15 years since Johnson and Kaplan wrote these words, discuss how management accounting practitioners and academics appear to have responded to the question posed within this extract, namely “What information is needed for management planning and control functions?” In addition, and of equal importance, discuss what progress, or otherwise, industry and commerce has made towards designing techniques, methods and systems that are consistent with the technologies, product strategies and structures of contemporary organisations.

Word Length
Around 2000 words but not more than 2,500 words

Format:
Word Processed, using double-line spacing with a left margin of 5cm.

Marks
20 marks

Presentation:
Poorly presented assignments may be rejected outright and you may be asked to resubmit with appropriate per diem penalties imposed until the submission is received. Where resubmission is sought you may be penalised up to 1/2 of the marks to be awarded for the assignments.

Referencing Style
Please use the style of the accounting journal ‘Accounting, Auditing and Accountability Journal, (published by MBC University Press and available in the library)

Assignments: Information required on the front page:
a. Your full name, with your family name underlined,
b. Your student number,
c. Your tutor's name, with his/her family name underlined, (please do not tell me you do not know your tutor's name. Strangely enough, I take a dim view of that.)
d. Your tutorial time, day and room number,
e. The Acknowledgment Practice Note (see below) - signed and dated.

Assignment: Assessment Criteria

When the marker sets about marking your assignment he/she will consider and apply the following criteria in determining their assessment of your work.

- **Structure & Presentation**
  To what extent did the structure, presentation and layout of your assignment enhance the logical coherence and flow of your arguments? You **MUST USE HEADINGS** within the body of your assignment otherwise you will have marks deducted. Quantitative data should be well organised – consider using spreadsheets as appendices or attachments.

- **Content**
  How relevant was the content of your assignment in your answer to the question? How logical and coherent were the arguments you used to establish and support your point of view?

- **Style**
  How did your writing style, e.g., grammar usage, language, sentence construction and length add to/detract from the flow of the assignment? Have you used the referencing style of the accounting journal, *Accounting, Auditing and Accountability Journal*, (published by MBC University Press and available in the library)?

Assignment: Plagiarism/ Acknowledgment and Code of Practice - Students

Plagiarism is the use of another person’s work, or idea, as if it is your own, without proper acknowledgement. That other person may be an author, critic, lecturer, tutor or another student. When it is desirable, or necessary, to use another persons materials, take care to include appropriate acknowledgement, references and attribution. In addition, please understand that plagiarism could lead to expulsion from the university.

The University provides clear guidelines on its attitude towards plagiarism and hints and information on how to avoid unintentional plagiarism appear in the Undergraduate University Calendar at [http://www.uow.edu.au/student/calendar/rules/plagiarism.html](http://www.uow.edu.au/student/calendar/rules/plagiarism.html). Students MUST read these carefully. If any doubts remain as to what constitutes plagiarism, you should discuss the matter with your tutor or me as the subject coordinator.

**Plagiarism (which includes copying the work of another student) can receive a mark of zero.**

The following Acknowledgment Practice Note, duly signed and dated, MUST appear on the front page of any work that you submit

"As part of researching, writing and submitting my assignment, I declare that I have read and adopted the University of Wollongong Acknowledgment Practice Code as it appears in the University’s calendar at [http://www.uow.edu.au/student/calendar/rules/plagiarism.html](http://www.uow.edu.au/student/calendar/rules/plagiarism.html).

Signed:....................................................." Date....................

Assignment: Submission Date and Return Date

The Assignment is due not later than **7.00pm Wednesday, 18th September 2002**. Assignments are to be placed into the School of Accounting & Finance Submission Box, which will be placed outside my office in the Sub Dean’s unit on the 2nd floor of building 40 on
submission day. I will remove the box promptly at 7pm on submission day. Anything submitted after that (i.e. from 7.01 onwards) WILL be considered late and WILL be penalised 1 mark per day late.

To avoid congestion of our departmental communications, I cannot accept submissions by facsimile. Submission by post, addressed to me directly, is acceptable, PROVIDED THAT the envelope is clearly date-stamped on or before the due date, otherwise per diem penalties apply.

If you need an extension, please contact me. Requests can only be granted on the basis of compelling evidence of need and they MUST be made BEFORE the due date otherwise penalties arise.

Providing they are submitted on or before the due date, I plan to return these assignments to you in your tutorials, in the week commencing Monday, 14th October 2002.

Assignments not submitted within 4 weeks (28 days) of the due date will not be marked but will be recorded as having been received for the purpose of satisfying assessment requirements.

Multiple Choice Quiz – Saturday, 7th September, 2002, 9am to 10.30am

The venue for the quiz will be announced in lectures and on the WebCT site prior to the date. The quiz can include content from the chapters in the prescribed text (Horngren, Foster and Datar, 10th Edition) up to and including Chapter 19, lectures and tutorials (including tutorial work from chapter 19).

Your marks will be available to you via the web by Thursday, 12th September 2002. This is designed to give you feedback about your progress before 15th September 2002, which is the last day that you can withdraw from this course without academic penalty (i.e., a ‘fail’ on your transcript). Obviously, if, due to illness or some other valid misadventure, you do not sit the quiz on that date, I will have to arrange another sitting, but you will not have a mark before the 15th.

Final Examination

The final examination will be held during the Spring session examination period and can cover any or all of the topics and themes that you encounter during the course. Typically, the exam will involve both calculation questions as well as essay style questions. Further advice about content and approach will be given in lectures and on the WebCT site towards the end of the course.

Special Consideration and Supplementary Examinations/Assessment

Most people may not need to avail themselves of the rights that these policies and rules confer, however, from time to time events may occur in your life that significantly retard or impede your progress or capacity to meet deadlines. When that happens you may need to make use of these rules.

The University’s policy and rules regarding special consideration and supplementary examinations and/or assessment can be found at http://www.uow.edu.au/student/calendar/specialconsideration.html.

You should take care to read these policies and rules before you may need to avail yourself of the rights that they confer or meet the obligations that they impose. Issues relating to timing and time limits for applications as well as information about the supporting evidence that you may require, impose a number of obligations on you. Make sure that you understand and comply with those obligations. If you need help in understanding these rules please see me.
In cases where the decision is made to allow a supplementary examination, students will be required to take the examination at a date to be determined by the School, through me as subject coordinator. Generally a supplementary examination will take place within three weeks of the end of the formal examination period. Students who have been granted a supplementary examination will be notified of the date and venue at least five working days beforehand. I will send a letter, to your current home address. It is your responsibility to ensure that the University has a correct record of your current address. Furthermore, providing I have your current email address, I will also email you. Lastly, details of any supplementary examination will also be notified on the WebCT website, so you should keep checking the site daily.

Where a supplementary examination is granted, your primary obligation is that you ensure that you are available to sit the exam. Situations where students are unable to sit the supplementary examination will be considered individually, but resource shortages preclude multiple sittings of supplementary examinations. Other action such as my support for a recording a result of "Discontinued" rather than "Fail" may be considered, if appropriate. Lastly, please consider that these supplementary examinations are often conducted at the busiest times of the academic year, when marking and vital student administration is taking place. Accordingly, arranging these special sittings imposes considerable strain on staff and students alike.

Subject Rules and University Policies

The University of Wollongong Undergraduate Calendar, 2002 contains, among other things, information relating to:

- The Code of Practice, relating to Students (this imposes a number of responsibilities upon you), at http://www.uow.edu.au/about/teaching/cop_students.html;
- The Codes of Practice relating to Teaching and Assessment (these Codes impose a number of obligations upon me and my teaching team) at http://www.uow.edu.au/about/teaching/teaching_code.html; and
- A note regarding Non-Discriminatory Language Practice and Presentation at http://www.uow.edu.au/admin/eeo/nondiscrimlanguage.htm. This imposes a number of obligations on both staff and students, especially regarding our written work. The Policy concerns guidelines for referring to minority groups, gender inclusive language and sex role stereotyping/status issues.

Remember, you are responsible for being familiar with these rules and policies.

Students with Disabilities

If you have a disability that requires reasonable accommodation in this subject, you are strongly advised to resolve these issues, in the first instance, early in the session with The Faculty of Commerce Disability Liaison Officer (i.e., Me); and me, as subject coordinator. Please ensure that you are familiar with the services the University offers to people with disabilities, by visiting the website at http://www.uow.edu.au/student/services/disabl.html

Study Effort

I believe that the successful completion of this subject is not the only goal you ought aim for here. You should strive for an understanding and working knowledge of complex management accounting and strategic planning issues. These goals cannot be acquired ‘over night’. You are urged to work consistently through the session. Sure, you might just be able to ‘cram’ and fluke a pass! However, it is much more likely is that you will condemn yourself to enjoy the pleasures of my lectures again in Spring 2003.
Consistent effort includes completion of all tutorial questions, active participation in tutorials, success in the mid-session quiz and the assignment as well as attendance at lectures. These assessment requirements have been selected to help you acquire the knowledge and skills required, no only to successfully complete this subject, but also to deal confidently with managers, colleagues and the workplace. You must also become familiar with the world of commerce. Read the financial papers (e.g., The Financial Review, the business section of the Sydney Morning Herald, The Australian, the Bulletin, The Far Eastern Economic Review, the BRW, whatever!) and management accounting professional journals. Watch business programs on TV, check out the news on business operations, but always remember that you shouldn't believe everything you read, see or hear.

Lastly, if you encounter difficulties with content or topic aspects of the subject you should first raise the matter with your tutor. If there is still a problem, contact me.

We hope you will find this an interesting and worthwhile subject but your success is largely in your hands. Good luck.

Ron Perrin (on behalf of the teaching team)

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Lecture Topics/ readings/ Important Dates</th>
<th>Tutorial Work</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>22 &amp; 24 Jul</td>
<td>Decision Making and Relevant Information&lt;br&gt;HFD 11</td>
<td>No tutes this week</td>
</tr>
<tr>
<td>2</td>
<td>29 Jul &amp; 31 Jul</td>
<td>Pricing Decisions and Cost Management&lt;br&gt;HFD 12</td>
<td>11.20, 11.21, 11.40, 11.41</td>
</tr>
<tr>
<td>3</td>
<td>5 &amp; 7 Aug</td>
<td>Strategy, Balanced Scorecard, and Strategic Profitability Analysis&lt;br&gt;HFD 13</td>
<td>12.21, 12.26, 12.31, 12.36</td>
</tr>
<tr>
<td>5</td>
<td>19 &amp; 21 Aug</td>
<td>Revenues, Sales Variances, and Customer Profitability Analysis&lt;br&gt;HFD 16</td>
<td>14.16, 14.23, 14.27, 14.34</td>
</tr>
<tr>
<td>7</td>
<td>2 &amp; 4 Sept</td>
<td>Inventory Management, Just-in-Time, and Backflush Costing&lt;br&gt;HFD 20</td>
<td>19.16, 19.34, 19.35, 19.36</td>
</tr>
<tr>
<td></td>
<td>7 Sept (Saturday)</td>
<td>Multiple Choice Quiz (Results will be available on the web by Thursday 12 September 2002)</td>
<td></td>
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<tr>
<td>8</td>
<td>9 &amp; 11 Sep</td>
<td>Capital Budgeting and Cost Analysis.&lt;br&gt;HFD 21&lt;br&gt;15 Sep – Last day to withdraw from ACCY312 without academic penalty</td>
<td>20.21, 20.33, 20.31, 20.32, 20.37</td>
</tr>
<tr>
<td>10 &amp; 11</td>
<td>21 Sep to 6 Oct – Recess</td>
<td></td>
<td></td>
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<tr>
<td>12</td>
<td>7 &amp; 9 Oct</td>
<td>Performance Measurement, Compensation, and Multinational Considerations&lt;br&gt;HFD 23</td>
<td>22.27, 22.28, 22.32, 22.33, 22.35</td>
</tr>
<tr>
<td></td>
<td>WebCT site for an electronic copy</td>
<td>WebCT</td>
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<tr>
<td>15</td>
<td>28 &amp; 30 Oct Conceptual, social and political issues informing management accounting and Course Review</td>
<td>Macintosh discussion questions on WebCT</td>
<td></td>
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</tbody>
</table>