



## School of Accounting and Commercial Law

**ACCY 302**
**ADVANCED MANAGEMENT ACCOUNTING**

Second Trimester 2008

**COURSE OUTLINE**
**Contact Details**
**Course Co-ordinators**
**Administrative** [Marina.Dobrovolakaya@vuw.ac.nz](mailto:Marina.Dobrovolakaya@vuw.ac.nz) RH 708 463-5775

Office Hours: Monday-Friday 8.30am-5pm. Office closed: 10.30-10.45am and 3.30-3.45pm

**Academic** [John.Bradshaw@vuw.ac.nz](mailto:John.Bradshaw@vuw.ac.nz) RH 617 463-5779

Office Hours: Wednesday 3.30-5.30pm

**Lecturers**

 Weeks 1-6 [John.Bradshaw@vuw.ac.nz](mailto:John.Bradshaw@vuw.ac.nz) RH 617 463-5779

Office Hours: Wednesday 3.30-5.30pm

 Weeks 7-12 [Ken.Bates@vuw.ac.nz](mailto:Ken.Bates@vuw.ac.nz) RH 716A 463-6474

Office Hours: Wednesday 3.30-5.30pm

**Duty Tutor**

 Weeks 1-12 [Binh.Bui@vuw.ac.nz](mailto:Binh.Bui@vuw.ac.nz) RH 619 463-6679

Office Hours: Wednesday 3.30-5.30pm

CRN 213 = (L1)	CRN 15423 = (L2)
Class Times and Room Numbers	Class Times and Room Numbers
• Monday 2.40pm–3.30pm in GBLT2	• Monday 10.30am–11.20am in GBLT1
• Wednesday 2.40pm–3.30pm in GBLT2	• Wednesday 10.30am–11.20am in GBLT1
• Thursday 2.40pm–3.30pm in GBLT2	• Thursday 10.30am–11.20am in GBLT1

There are eight weekly tutorials in this course. Please refer to pages 7 and 8 for details on dates and tutorial sign-up and notification procedures.

**Course Objectives**

Upon successful completion of this course, you should be able to:

1. Discuss and evaluate overhead issues and allocate common and service department costs.
2. Understand process costing and be able to apply the weighted average method.
3. Describe and apply methods for allocating joint and by-product costs and consider cost behavioural and allocation issues.
4. Discuss capital budgeting and associated issues and apply a variety of capital budgeting techniques.
5. Analyse the costs and revenues to be used in traditional and strategic decision making.
6. Consider the utilisation of constrained resources and discuss the Theory of Constraints (TOC).
7. Explain and apply traditional and contemporary inventory management concepts and practices.
8. Discuss strategic cost management, value chains and lifecycle reporting.
9. Discuss and evaluate customer profitability analysis, quality management and activity-based management.
10. Explain and examine environmental cost management.
11. Examine and apply target and kaizen costing.

The comprehensive course objectives are given in a more detail on pages 9 and 10 of this outline.

## Course Content for Weeks 1 through 12

The Weekly Topic Timetable of this lecture outline is a **guideline only** and variations may occur.

			Weekly Topic Timetable	Chapt.* <sup>1</sup>	Tutorial Sessions	All Assignments* <sup>2</sup> due by 2.30 p.m. Thursdays
1	Jul	7 9 10	John Bradshaw – Introduction Dr Bhagwan Khanna – Review of Primary & Secondary Allocation of Overhead Costs & Absorption Rates No class – <b>Students must ensure they have signed-up for tutorial sessions</b>	Apdx 3A CMB&15	No tutorial sessions this week	
2	Jul	14 16 17	John Bradshaw – Common & Service Department Costs Common & Service Department Costs Common & Service Department Costs	CMB&15 CMB&15 CMB&15	No tutorial sessions this week	
3	Jul	21 23 24	Process Costing Process Costing Process Costing	CMB& 4 CMB& 4 CMB& 4	O/H Allocation, Common and Service Costs	
4	Jul	28 30 31	Joint and By-Product Costing Joint and By-Product Costing Capital Budgeting	CMB&13 CMB&13 14	Process Costing	<b>Assignment 1</b> <i>Process Costing</i> (C4.26, Callow Ltd)
5	Aug	4 6 7	Capital Budgeting <b>TEST 1 covering Weeks 1 through 4</b> Traditional Inventory Management	14 CMB	Overview of Unitron Corp Case Study	
6	Aug	11 13 14	Contemporary Inventory Management Relevant Costing and Decision Making Relevant Costing and Decision Making and Constraint Mgmt.	CMB 13 CMB& 1	Capital Budgeting & Traditional Inventory Mgmt.	<b>Assignment 2</b> <i>Joint and By-Products</i> (Unitron Corp.)
MID-TRIMESTER BREAK						
7	Sep	1 3 4	Ken Bates – Strategic Management Accounting (SMA) Strategic Mgmt Accounting (SMA) Review of Activity Based Costing	CMB CMB 8	Decision Making & Skyview Manor Case Study	
8	Sep	8 10 11	Customer Profitability Analysis (CPA) Customer Profitability Analysis (CPA) Quality Management	CMB CMB Apdx 2B	Value Chain & Levi’s Case Study	<b>Assignment 3</b> <i>Decision Making</i> (Skyview Manor)
9	Sep	15 17 18	Quality Management <b>TEST 2 covering Weeks 5 through 8</b> Non-Financial Performance Measurement	CMB CMB	No tutorial sessions this week	
10	Sep	22 24 25	Non-Financial Performance Measurement Balanced Scorecard Balanced Scorecard	CMB CMB&10 CMB&10	CPA & Quality Management	<b>Assignment 4</b> <i>SMA</i> (Levi’s Personal Pair Jeans )
11	Sep Oct	29 1 2	Activity Based Management (ABM) Activity Based Management (ABM) Environmental Cost Management	CMB CMB CMB	No tutorial sessions this week	
12	Oct	6 8 9	Environmental Cost Management Target and Kaizen Costing Target and Kaizen Costing	CMB Apdx A CMB	Balanced Scorecard & ABM	

Apdx = Appendix, CMB = Course Materials Book and Chapt. = Chapter.

\*<sup>1</sup> Please see the Topic Learning Objectives on pages 9 and 10 for details of the actual page numbers.

\*<sup>2</sup> Assignment 1 questions are from the 10<sup>th</sup> edition of the textbook, while the case studies are from Shank, J.K., (2001), Cases in Cost Management: A Strategic Emphasis, 2<sup>nd</sup> Edition, Western College Publishing: Cincinnati.

### **Course Prerequisites**

The prerequisites for this course are ACCY001 and ACCY223. If you have not passed **both** of these courses please see the Course Coordinator.

### **Expected Workload**

There will be 4 hours per week of scheduled class contact time consisting of lectures and a 1 hour tutorial. In addition to this contact time students are expected to spend at least an additional 10 hours per week on private study

### **Textbook and Required Readings**

Students are required to purchase a copy of:

- Garrison, R.H., and Noreen, E.W., (2006), *Managerial Accounting*, **11<sup>th</sup> Edition**, McGraw-Hill.
- Reeve J.M., (2003), 2<sup>nd</sup> edition, *Readings and Issues in Cost Management*, South Western.
- Course Materials Book for Weeks 1 to 6
- Course Materials Book for Weeks 7 to 12.

**A copy of the *Course Outline, Assignment and Tutorial Book* will be given to each student at the first lecture.**

Additional readings will be used by your lecturers for some lecture topics. These will be provided to you, placed on Blackboard, or placed in the VUW Commerce Library on closed reserve.

### **Materials and Equipment**

Materials permitted in the two tests and final examination are:

- Non-programmable silent calculators.
- Non-electronic foreign language dictionaries.

### **Assessment Requirements**

***Test 1 is on Wednesday 6 August 2008 at 5.00 - 7.00 pm*** (Kelburn Campus)

*Weighting: 20% of final course mark.*

This test is on all material covered during the first four weeks of the trimester including lectures, tutorials, assignments and any extra work given by the lecturer(s) and covers these topic areas: Primary & Secondary Allocation of Overhead Costs & O/H Absorption Rates, Common and Service Department Costs, Process Costing, Joint and By-Product Costing.

***Test 2 is on Wednesday 17 September 2008 at 5.00 - 7.00 pm*** (Kelburn Campus)

*Weighting: 20% of final course mark.*

This test is on all material covered during the middle four weeks of the trimester, including lectures, assignments, tutorials and any extra work given by the lecturer(s) and covers these topic areas: Capital Budgeting, Traditional and Contemporary Inventory Management, Relevant Costing and Decision Making, Strategic Management Accounting, Activity Based Costing and Customer Profitability Analysis.

***Final 3-hour examination, held during the examination period (13 October to 9 November 2008).***

*Weighting: 60% of final course mark.*

The final examination is on all material covered during the 12-week trimester and includes the following approximate balance:

- All material covered during the last four weeks of the trimester, including lectures, assignments, tutorials, and any extra work given by the lecturer(s) and covers these topic

areas: Quality Management, Non-Financial Performance Measurement, Balanced Scorecard, Activity Based Management, Environmental Cost Management, and Target and Kaizen Costing (Weighting: 20% of final course mark).

- All material covered during the entire 12 weeks of the course/trimester (Weighting: 40% of final course mark).

These assessments meet the course objectives by:

- Covering all topics taught in the course.
- Integrating the use of case studies, as completed in the mandatory assignments, into the exam.
- Assessing the understanding and application of management accounting techniques and the evaluation of management accounting concepts.

**Note: It is a good idea to retain all test scripts and assignments in case it is necessary to seek an aegrotat or clarify a recording issue.**

### **Mandatory Course Requirement**

In addition to obtaining an overall course mark of 50% or more, students must:

- Complete and submit the **FOUR assignments**

So that you are able to meet the mandatory course requirement, completed assignments will be accepted as a **late submission**, if presented to the course co-ordinator administrative, in person, up to 12 noon on **Wednesday 1 October 2008**.

A list of those students who have not met the mandatory assignment requirement will be posted on the Advanced Management Accounting Blackboard by 12 noon on **Friday 3 October 2008**. Students who have not met the mandatory assignment requirement will receive a K, D or E grade for the course.

### **Communication of Additional Information**

Additional information concerning this course will be provided in lectures, and/or posted on Blackboard.

### **Assignments**

You have **FOUR assignments** due by **2.30 p.m.** on the following days:

*Assignment No 1: Thursday 31 July 2008*

Questions: C4.26 and Callow Limited

*Assignment No 2: Thursday 14 August 2008*

Case 34 - UNITRON CORPORATION

Questions 1 to 5 only.

*Assignment No 3: Thursday 11 September 2008*

Case 29 - SKYVIEW MANOR

Questions 1 to 6 only.

*Assignment No 4: Thursday 25 September 2008*

Case 19 – LEVI'S PERSONAL PAIR JEANS

All questions.

***The questions for these assignments have been provided for you in this Course Outline, Assignment and Tutorial Book, pages 30-51.***

Please use the labels provided on page 13 of this course outline. For each assignment, complete, cut out and staple the correct label to your assignment. Place your assignment in

the **correct designated ACCY302 Box** on the mezzanine floor of Rutherford House no later than **2.30 p.m.** on the due date.

Your assignments must be recorded as submitted in order to comply with the mandatory course requirements. However, unexplainable recording errors and the loss of assignments do occur. For this reason, you may be required to re-submit some of your completed assignments. You should therefore retain a copy of each assignment you submit. Assignments submitted by 2.30 p.m. on the due date, should be returned to you during the following tutorial group session. The suggested solutions will be posted on Blackboard.

**Note: Lecturers may assign other examples as extra “homework”. The answers to these will, where available in electronic form, be provided on Blackboard.**

### **Tutorials**

You have **eight tutorial sessions** that are held during the following weeks:

*Tutorial Session 1: Week beginning Monday 21 July 2008*

Question: Common and Service Department Costs.

*Tutorial Session 2: Week beginning Monday 28 July 2008*

Questions: Process Costing and Case Study Overview/Introduction.

*Tutorial Session 3: Week beginning Monday 4 August 2008*

Questions: Joint and By-Product Costing and Overview of Unitron Corporation Case Study.

*Tutorial Session 4: Week beginning Monday 11 August 2008*

Questions: Capital Budgeting and Traditional Inventory Management.

*Tutorial Session 5: Week beginning Monday 1 September 2008*

Questions: Decision Making and Overview of Skyview Manor Case Study.

*Tutorial Session 6: Week beginning Monday 8 September 2008*

Questions: Value Chains and Overview of Levi’s Personal Pair Jeans Case Study.

*Tutorial Session 7: Week beginning Monday 22 September 2008*

Questions: Customer Profitability Analysis and Quality Management.

*Tutorial Session 8: Week beginning Monday 6 October 2008*

Questions: Balanced Scorecard and Activity Based Management.

Please ensure you have worked through the assigned tutorial question(s) prior to your tutorial. These questions are in this assignment book, pages 15-29. Solutions will be provided on Blackboard after the tutorials.

### **Tutorial Group Sign-up**

You will be given the opportunity to sign up for one tutorial group on a first-come-first-served basis. Detailed tutorial sign-up instructions are given on page 8.

The completed tutorial group lists will be posted on Blackboard by 12 noon on Wednesday 16 July 2008. Subsequent changes to that list can only be made if the course co-ordinator administrative agrees to the change.

Your tutorial group number should be noted on all assignments.

### **Purpose of Tutorials and Assignments**

The purpose of tutorials and assignments is to prepare you for the tests and final examination, and for your future career, by giving you the opportunity to develop your knowledge, skill, and application ability levels. Consequently, completion of the assignments and attendance at tutorials is strongly advised.

The assignments are mandatory but do not contribute to your final grade. They are partially marked and these marks are recorded. This is done to provide you with feedback on your progress and to provide supporting evidence in case of an aegrotat application.

The case studies are designed to allow you to use the skills and understanding learnt in ACCY223 and ACCY302 and apply them to a more realistic 'real world' situation/scenario. They allow you to see how management accounting operates in its organisational context and to see how it fits strategically within a business. To reflect this philosophy there will be a case study in the final examination. A copy of the case, but not the questions, will be provided in the last lecture.

## Detailed Tutorial Signup Instructions

1. Go to the signup website at: <https://signups.vuw.ac.nz>
2. Enter your SCS username and password to login the system.
3. The “Signup Home” page opens. It displays all courses you are enrolled for and that use the S-Cubed Tutorial & Workshop Signup system. Click on the course you wish to sign up for.
4. The selected course page opens. It will show the course contact and brief details of the signup instructions. A “key” is provided at the bottom that explains all buttons and what they do.
5. The schedule of tutorials includes the day/time, location, maximum group size, and spaces left in the tutorial sessions.
6. If there are spaces left in a particular session, you will see the “ENROL” button next to it. You can click this button to enrol yourself into that tutorial session.
7. If there are NO more spaces left in a particular session, you will see the “JOIN WAITLIST” button, if available. You can click this button to join the waitlist for that tutorial session. Please note that you will be removed from any other waitlist you may have joined earlier. If somebody withdraws from this session, you will automatically be moved up the waitlist or enrolled into the session. In this case you are enrolled in the session; an email will be sent to you if you are enrolled into the session from a waitlist.
8. You can only “JOIN WAITLIST” if you have already enrolled in one of the other available sessions. In other words, “ENROL” in one session and then you can choose to join the waitlist for another preferred session.
9. You can choose to “WITHDRAW” from a session you have already enrolled for. You can also choose to “CANCEL WAITLIST” to remove yourself from a particular waitlist.
10. A “FULL” button indicates all seats and waitlist are full for that tutorial session. You must choose another session.
11. More details on the various buttons are available in the “Key” section at the bottom of the signup page.
12. You should “ENROL” in only ONE tutorial session and may “JOIN WAITLIST” for only ONE other tutorial session.
13. You can login and signup (or change your signup) anytime before the **closing date of the tutorial signup. You will NOT be able to sign up or change your choice after the tutorial signups have closed.**
14. You can view/confirm details of the sessions you are enrolled and waitlisted for, such as day/time and location by clicking on “My Signups” on the left hand menu.
15. Click on “Support” on the left hand menu if you are having problems.

This online signup system is available around the clock over the internet. Any requests after this date will need to be manually handled by the course administrator. You will need to submit a written application stating the reason why you were not able to sign up on time using the online system, along with other relevant documentation such as medical certificate etc.

Finally, **you must always attend the tutorial sessions that you have signed up for.** If you attend a different session, your attendance may not be recorded.

## Topic Learning Objectives

Note: These are only a guideline and may change.

Reference

### **Topic 1. Primary & Secondary Allocation of Overhead Costs & O/H Absorption Rates, Common and Service Department Costs**

- Review and expand overhead allocation.
- Allocate service department costs to other departments using the direct, step, and reciprocal method.
- Consider relevant behavioural and allocation issues.
- Consider the separation of variable and fixed departmental costs and then allocate them.
- Discuss areas of caution when allocating budgeted and actual service department costs.

Chapter 3  
pp. 104-111  
Appendix 3A

Course Book 1  
Chapter 15

### **Topic 2. Process Costing**

- Identify the situations in which process costing systems are used.
- Explain the concept of equivalent units.
- Use the weighted average method of process costing and discuss the FIFO method.
- Prepare the journal entries required for process costing.
- Examine the impact of spoilage and consider other extensions to the process costing.

Chapter 4

Course Book 1

Appendix 4A

### **Topic 3. Joint and By-Product Costing**

- Describe joint products and discuss allocation issues.
- Prepare an analysis showing whether joint products should be sold at split-off or processed further.
- Account for by-products using alternative methods.
- Consider relevant cost behavioural and allocation issues.

Chapter 13  
pp. 622-625

Course Book 1

### **Topic 4. Capital Budgeting**

- Discuss capital budgeting and associated issues including criticisms of the methods used.
- Determine the acceptability of an investment project using net present value (NPV) and internal rate of return (IRR) methods.
- Consider the impact of automated equipment on capital budgeting.
- Prepare an NPV analysis of competing investment projects using the incremental and total cost approaches.
- Consider other methods such as payback period and simple rate of return.

Chapter 14

### **Topic 5. Traditional and Contemporary Inventory Management**

#### *a. Traditional Inventory Management*

- Discuss the issues associated with inventory costs.
- Calculate the economic order quantity (EOQ), reorder point and safety stock.

Course Book 1

#### *b. Contemporary Inventory Management*

- Explain modern inventory management and discuss the need for change.
- Identify the characteristics of Just-In-Time (JIT) and discuss its impact.
- Consider the relationship between EOQ, JIT and production lot size.

Course Book 1

Chapter 1  
pp. 12-15.



<b>Topic 6.      <i>Relevant Costing, Decision Making and Constraint Management</i></b>	
<ul style="list-style-type: none"> <li>• Distinguish between and explain relevant and irrelevant costs.</li> <li>• Prepare an analysis for various decisions including: keeping or replacing equipment, retaining or dropping a product line or segment, making or buying materials or parts and accepting or rejecting a special order.</li> <li>• Examine the concept of strategic decision making.</li> <li>• Determine the most profitable use of a constrained resource.</li> <li>• Discuss the Theory of Constraints &amp; how it can be used to focus improvement efforts.</li> </ul>	<p>Chapter 13 pp. 601-621, &amp; 625. Course Book 1</p> <p>Chapter 1 pp. 17-18</p>
<b>Topic 7.      <i>Strategic Management Accounting</i></b>	Reference Course Book 2
<ul style="list-style-type: none"> <li>• Discuss strategic cost management.</li> <li>• Understand the concept of value chains and value chain analysis.</li> <li>• Discuss lifecycle budgeting and reporting.</li> </ul>	
<b>Topic 8.      <i>ABC and Customer Profitability Analysis</i></b>	Chapter 8 Course Book 2
<ul style="list-style-type: none"> <li>• Revise activity-based costing (ABC).</li> <li>• Discuss the implications of analysing customer profitability.</li> <li>• Perform a customer profitability analysis using ABC.</li> </ul>	
<b>Topic 9.      <i>Quality Management</i></b>	Appendix 2B pp. 59-67 Chapter 1 pp. 15-17  Course Book 2
<ul style="list-style-type: none"> <li>• Describe quality assurance and Total Quality Management (TQM).</li> <li>• Explain the basic ideas behind business process re-engineering (BPR).</li> <li>• Discuss how quality management impacts on the management accounting role.</li> <li>• Identify the four types of quality costs and discuss their relationship.</li> <li>• Produce a quality report.</li> </ul>	
<b>Topic 10.     <i>Non-Financial Performance Measurement and Balanced Scorecard</i></b>	Course Book 2  Chapter 10 pp. 449-458
<ul style="list-style-type: none"> <li>• Contrast conventional and contemporary performance measurement.</li> <li>• Construct and evaluate the use of non-financial performance measures including measures of internal business processes, customer satisfaction and benchmarking.</li> <li>• Evaluate and apply the balanced scorecard approach to performance measurement.</li> <li>• Discuss the requirements of an effective performance measurement system.</li> </ul>	
<b>Topic 11.     <i>Activity Based Management (ABM)</i></b>	Course Book 2
<ul style="list-style-type: none"> <li>• Discuss the relationship between ABC and activity based management.</li> <li>• Describe and evaluate the activity-based management process.</li> </ul>	
<b>Topic 12.     <i>Environmental Cost Management</i></b>	Course Book 2
<ul style="list-style-type: none"> <li>• Discuss the importance of measuring environmental costs.</li> <li>• Explain how environmental costs are assigned.</li> <li>• Discuss relevant research.</li> </ul>	
<b>Topic 13.     <i>Target and Kaizen Costing</i></b>	Appendix A pp. 833-834  Course Book 2
<ul style="list-style-type: none"> <li>• Describe target and kaizen costing.</li> <li>• Identify the steps involved in target costing and calculate the target cost for a new product or service.</li> <li>• Examine target and kaizen costing in practice.</li> </ul>	

## **Faculty of Commerce and Administration Offices**

### Railway West Wing (RWW) - FCA Student and Academic Services Office

The Faculty's Student and Academic Services Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

### Easterfield (EA) - FCA/Education/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

## **General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar or go to [www.vuw.ac.nz/policy](http://www.vuw.ac.nz/policy).

For information on the following topics, go to the Faculty's website [www.vuw.ac.nz/fca](http://www.vuw.ac.nz/fca) under Important Information for Students:

- Academic Grievances
- Academic Integrity and Plagiarism
- Student and Staff Conduct
- Meeting the Needs of Students with Impairments
- Student Support

## **Manaaki Pihipihinga Programme**

Manaaki Pihipihinga is an academic mentoring programme for undergraduate Māori and Pacific students in the Faculties of Commerce and Administration, and Humanities and Social Sciences. Sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade (back courtyard), Room 109D, and Room 210, Level 2, Railway West Wing. There is also a Pacific Support Coordinator who assists Pacific students by linking them to the services and support they need while studying at Victoria. Another feature of the programme is a support network for Postgraduate students with links to Postgraduate workshops and activities around Campus.

For further information, or to register with the programme, email [manaaki-pihipihinga-programme@vuw.ac.nz](mailto:manaaki-pihipihinga-programme@vuw.ac.nz) or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email [pacific-support-coord@vuw.ac.nz](mailto:pacific-support-coord@vuw.ac.nz) or phone (04) 463 5842.

Please use the labels provided on this page when submitting your assignments. For each assignment, cut-out and complete the correct assignment label then staple it to your assignment.

Place your assignment in the **ACCY 302 box** on the Mezzanine Floor – Rutherford House

<p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 4</b> <b>Due on Thursday 25 September 2008, 2.30 p.m.</b></p>	<p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 2</b> <b>Due on Thursday 14 August 2008, 2.30 p.m.</b></p>
<p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 3</b> <b>Due on Thursday 11 September 2008, 2.30 p.m.</b></p>	<p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 1</b> <b>Due on Thursday 31 July 2008, 2.30 p.m.</b></p>