
SCHOOL OF ACCOUNTING & COMMERCIAL LAW

Telephone 463 7465, Facsimile 463 5076. E-mail: sacl@vuw.ac.nz

ACCY 223 MANAGEMENT ACCOUNTING

Trimester Three 2008 (Summer)

COURSE OUTLINE

Names and Contact Details	Office	Telephone
<i>100-200 Level Course Administrator (Tutorial & Test Enquires)</i>	Ms Sandy FACKNEY Sandy.Fackney@vuw.ac.nz	RH 710 463-6680
<i>Course Administrator:</i>	Ms Marina DOBROVOLSKAYA Marina.Dobrovolskaya@vuw.ac.nz	RH 708 463-5775
<i>Course Coordinator:</i>	Dr Bhagwan KHANNA	RH 616 463-5843
<i>Lecturers:</i>		
Weeks 1 – 5,	Dr Bhagwan KHANNA Bhagwan.Khanna@vuw.ac.nz	RH 616 463-5843
Weeks 6 – 7, and Weeks 9 – 11.	Mr John BRADSHAW John.Bradshaw@vuw.ac.nz	RH 617 463-5779
<i>Duty Tutor:</i>		
Weeks 1 – 7, and Weeks 9 – 11.	Ms Jenny ALVES Jenny.Alves@vuw.ac.nz	RH 723 463-5233 ext 8538
<i>Duty Tutor Hours:</i>	Monday 1.40pm – 2.30pm Wednesday 1.40pm – 2.30pm	RH 723 RH 723

Trimester Dates

Monday 17 November 2008 to Saturday 21 February 2009.

Class Times and Room Numbers

- Monday 10.30am – 12.20pm in GBLT-1 up to end of week 5, and GBLT-2 thereafter.
- Wednesday 10.30am – 12.20pm in GBLT-2
- **Mid-Trimester Test of 90 minutes duration** is on Wednesday 17 December 2008, 10.30am – 12.20pm in GBLT-2 and RHLT-2.
- Mid-Trimester break is from Monday 22 December 2008 through Sunday 4 January 2009
- **Classes resume** on Monday 5 January 2009
- Final examinations take place during the university study/examination period from 16 February through 21 February 2009

Detailed Programme for Weeks 1 to 11

The Weekly Topic Timetable of this detailed programme is a guideline only and variations may occur.

Week	Dates of Lectures		Weekly Material/Topic Timetable	1st Ed Text Chapter	Tutorial Group Sessions	Assignment's are due by 3.45p.m. on Thursdays
1	Nov	17	Introduction.	Ch 1 & 2	No tutorial group sessions this week.	No assignment due this week
		19	Cost & Expense Classification & Behaviour.	Ch 3		
2	Nov	24	Chapter 3 continued, plus Cost-Volume-Profit Relationships.	Ch 4	No tutorial group sessions this week.	Assignment No 1 Due 27 November
		26	Chapter 4 continued.			
3	Dec	01	Variable & Absorption Costing.	Ch 5	Group Discussion, and Review Assignment 1	Assignment No 2 Due 4 December
		03	Chapter 5 continued.			
4	Dec	08	Chapter 5 continued, plus Activity Based Costing (ABC).	Ch 6	Group Discussion, and Review Assignment 2	Assignment No 3 Due 11 December
		10	Chapter 6 continued.			
5	Dec	15	Job Costing.	Ch 7	No tutorial group sessions this week.	No assignment due this week
		17	TEST. (Duration = 90 minutes)			
24 December 2008 – 2 January 2009 END OF YEAR BREAK						
6	Jan	05	Process Costing.	Ch 8	Group Discussion, and Review Assignment 3	Assignment No 4 Due 08 January
		07	Chapter 8 continued.			
7	Jan	12	Joint- and by-products.	Ch 9	Group Discussion, and Review Assignment 4	Assignment No 5 Due 15 January
		14	NO CLASS.			
8	Jan	19	WELLINGTON ANNIVERSARY DAY		No tutorial group sessions this week.	No assignment this week
		21	NO CLASS.			
9	Jan	26	Chapter 9 continued.	Ch 10	Group Discussion, and Review Assignment 5	Assignment No 6 Due 29 January
		28	Budgeting.			
10	Feb	2	Chapter 10 continued, plus Flexible Budgeting & Activity Based Budgeting (ABB).	Ch 11	Group Discussion, and Review Assignment 6	Assignment No 7 Due 05 February
		4	Chapter 11 continued.			
11	Feb	9	Variance Analysis.	Ch 12	Group Discussion, and Review Assignment 7	No assignment due this week
		11	Chapter 12 continued.			
FINAL EXAMINATION DATES: Monday, 16 February to Saturday, 21 February 2009 (inclusive)						

Pre-requisites

ACCY 111 Accountancy and ECON 130 Economic Principles and Issues

Co-requisite

ACCY 001 Book-keeping (unless previously passed)

Withdrawal dates: Information available via

<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx>

Course Content

This course builds on some concepts and techniques of cost and management accounting that may have been introduced in ACCY 111 “Accounting”. It covers the theory and practice of cost and management accounting, and includes detailed discussion of cost accounting systems, the philosophy and use of budgets and variance analysis for performance reporting and quantitative methods pertinent to modern management.

Course Learning Objectives

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

1. Explain the role of management accounting in organisations.
2. Understand basic cost concepts and apply costing methods such as variable, absorption, and activity-based costing, including specific-order, operations, and joint- and by-product costing.
3. Understand and use planning and control techniques such as budgeting, including flexible and activity-based budgeting.
4. Understand and apply variance analysis for performance reporting and management, both financial and non-financial concepts.

The above comprehensive course learning objectives are given in more detail during the various topic/subject sections of the course’s lecture programme. This more detailed form of course learning objectives should be an invaluable guide to you when studying the topic/subject material. The detailed course learning objectives are interwoven with references to appropriate assignment exercises/questions/problems, review problems and readings to help you in your understanding and application of the course material.

In addition, the detailed course learning objectives assist in ensuring that you meet the compulsory management accounting coverage expectations of the New Zealand Institute of Chartered Accountants (NZICA) and CPA Australia (ASCPA).

Please note that your lecturers may use examples for explanation purposes in class, which are different to those in your textbook thereby further enhancing your understanding of the course material.

Expected Workload

This is a 22 point course. As such it equates to 220 hours of work spread over its duration of 11 weeks and the final study/examination week. That is a total of **18.3 hours** (220 hours ÷ 12 weeks) of **work per week**. These 18.3 hours covers your time spent attending lectures and tutorial group sessions, reading, studying, reviewing and completing your assignments.

Readings

Prescribed Textbook and Additional Readings

- Bradshaw, J, Khanna, B, Hunt, C, and Fowler, C., *Accounting for the Organisation's Internal Environment and Risk: Costing and Control*, 1st ed. Pearson Education, New Zealand, 2008.
- All chapters referred to in the detailed programme on page 2 of this Course Outline are from the prescribed text book.
- Please read the appropriate sections of the prescribed textbook, as indicated in the detailed programme on page 2 of this Course Outline.
- Additional readings can/may be used by your lecturers for some lecture topics. These will be provided to you or placed in the VUW Commerce Library on closed reserve.

Recommended and Additional Textbooks that you may wish to Consult

- Garrison, RH, Noreen, EW, and Brewer, PC., *Managerial Accounting*, 11th ed. McGraw Hill, 2006
- Horngren, C. T., Foster, G., and Datar, S. M., 2000, *Cost Accounting: A Managerial Emphasis*, 10th ed. Prentice Hall: Englewood Cliffs, NJ.
- The VUW Commerce library has many other managerial- / management- / cost- / accounting textbooks available.

Assessment Requirements

These assessments requirements meet the course learning objectives by:

- covering all material/topics taught in the course, and
- assessing the understanding and application of management accounting techniques and the evaluation of management accounting concepts.

These assessment requirements cover the following three points below, namely:

1. Assignments (10%), 2. Mid-Trimester Test (30%), and 3. Final Examination (60%).

1. Assignments (10% of overall grade)

To encourage student completion of assignments and submission by the due times and days, assignments carry a limit of 10 percentage points of the course's final mark and grade.

Student's should aim to submit as many as possible of the following seven assignments due by 3.45 p.m. on the following stated due days in order to obtain the maximum benefit from the above 10 percentage point limit allocated to assignments. The following individual assignment number's work, will be placed on the web-based **Blackboard** no later that one week prior to the stated due days:

Assignment No 1: Thursday 27 November 2008.

Assignment No 2: Thursday 04 December 2008.

Assignment No 3: Thursday 11 December 2008.

Assignment No 4: Thursday 08 January 2009.

Assignment No 5: Thursday 15 January 2009.

Assignment No 6: Thursday 29 January 2009.

Assignment No 7: Thursday 05 February 2009.

- Please try to use the labels provided with this course outline (**see page 11 of this Course Outline**).

- For each assignment, complete, cut out and staple the correct label to your assignment.
- In the interest of trying to ensure the return to you of your submitted assignments at your tutorial group session, please note on all your assignments the **identification number of your tutorial group**, NOT the day and time of your tutorial group session.
- Place your assignment in the **ACCY 223 box** on the Mezzanine floor of Rutherford House no later than 3.45 p.m. on the due date.

Assignments submitted by 3.45 p.m. on the due date, will be marked out of a maximum of 2 percentage points and will in all probability be returned to you during your following tutorial group session. No late assignment submissions are accepted for whatever reason, including sicknesses, family bereavements, etc., and if placed later than 3.45 p.m. on the due date into the **ACCY 223 box** on the Mezzanine floor of Rutherford House, they will not be marked.

Each of the seven assignments is worth a maximum of 2 percentage points. Theoretically this equates to a maximum of 14 percentage points, which is then limited to the assignments' maximum limit of 10 percentage points of the course's final mark and grade. This upper maximum limit of 10 percentage points automatically makes allowance for sicknesses, family bereavements, etc.

Marking scheme for assignments

Assignments are marked using the following scheme of percentage points:

- = Not submitted by 3.45pm on the required date,
- 0 = Substantially incomplete or incorrect,
- 1 = All questions have been completed to a reasonable standard, and
- 2 = All questions have been completed and are correct.

A student who constantly achieves a mark of 1 will have achieved 7 percentage points out of all the assignments' upper maximum limit of 10 percentage points. That is assuming all seven assignments were submitted. Similarly, a student who achieves a mark of 1 for 4 assignments (i.e. 4) and a mark of 2 for 3 assignments (i.e. 6) will achieve the full 10 percentage points out of all the assignments' upper maximum limit of 10 percentage points. This means that all assignments submitted can count towards achieving this upper maximum limit. Conversely students who submit only 5 assignments can also achieving this upper maximum limit of 10 percentage points, provide they achieve a mark of 2 for each of the 5 assignments they submit.

This percentage point marking scheme for assignments requires judgement on the part of the tutors, therefore all queries must be directed back to your tutor for clarification purposes. This can be done at the end of the tutorial group session at which your assignment is returned to you.

Note:

- **Assignments' Suggested Solutions** will be posted on the web-based **Blackboard** on their due dates after 6.00p.m., at <http://blackboard.vuw.ac.nz>.
- **If necessary**, you have a maximum period of one week to query an assessment's allocated percentage point, from the date of the tutorial group session at which those assessments were returned.
- **It is a good idea** to retain all your assignments as well as mid-trimester test script in case it is necessary to seek an aegrotat pass, or if the need to clarify a recording issue arises.
- **Lecturers may assign other examples as extra "homework"**. The answers to these will, where possible, be provided on Blackboard.

2. Mid-Trimester Test (30% of overall grade, duration 90 minutes)

This mid-trimester test is scheduled to take place on Wednesday 17 December 2008 beginning at 10.30a.m. and its duration will be 90 minutes. The test will cover, as indicated on the **Detailed Programme for Weeks 1 to 11** (see page 2 of this Course Outline), all the material/topics covered during the first 4 weeks of lectures (i.e. Chapter 1 through 6) and includes lectures, assignment no.1, no.2, and no.3, and any group discussion material covered during tutorial group sessions, as well as any extra work given by the lecturer(s).

3. Final Examination (60% of overall grade, total duration is 180 minutes, i.e. 3 hours)

Students who enrol in courses with final examinations are obliged to attend an examination at the University at any time during the formal examination period, which is Monday, 16 February to Saturday, 21 February 2009 (inclusive).

The final examination will cover all work as indicated on the **Detailed Programme for Weeks 1 to 11** (see page 2) as follows:

- All material/topics covered, which were not covered during the first 4 weeks of lectures (i.e. Chapter 7 through 12) (**45% of overall grade**, i.e. a weighting = 75% of the final examination, which is approximately 135 minutes of its total duration of 180 minutes).
- All material/topics covered, which were covered during the first 4 weeks of lectures (i.e. Chapter 1 through 6) (**15% of overall grade**, i.e. a weighting = 25% of the final examination, which is approximately 45 minutes of its total duration of 180 minute).

Materials permitted in mid-trimester test and final examination

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

Penalties

Students who have not met the *mandatory course requirements* (see below) will not receive a graded result for this course, and their records will show an ungraded fail.

Mandatory Course Requirements

In order to pass this course, a student must meet the *mandatory course requirements* which are:

- Attend the Mid-Trimester Test on 17 December 2008 and submit their test script;
- Attend the Final Examination and submit their examination script; and
- Achieve a weighted average mark of 50% or more, utilising the indicated weightings, over (i) Assignments (weighting 10%), (ii) Mid-Trimester Test (weighting 30%), and (iii) Final Examination (weighting 60%).

Course Work

Purpose of Assignments and Tutorial Group Sessions

The purpose of assignments and tutorial group sessions is to prepare you for:

- the mid-trimester test and the final examination, and
- your future career,

by giving you the opportunity to develop your knowledge, skill, and application ability levels by ‘applying what you have learnt’. Consequently:

- completion and submission of all your assignments, and
- attendance and participation at all your tutorial group sessions

is strongly advised.

Your Tutorial Group Sessions

There are seven tutorial sessions for each tutorial group of students, held during the following seven weeks:

Tutorial Session No 1: Week beginning Monday 1 December 2008

Tutorial Session No 2: Week beginning Monday 8 December 2008

Tutorial Session No 3: Week beginning Monday 5 January 2009

Tutorial Session No 4: Week beginning Monday 12 January 2009

Tutorial Session No 5: Week beginning Monday 26 January 2009

Tutorial Session No 6: Week beginning Monday 2 February 2009

Tutorial Session No 7: Week beginning Monday 9 February 2009

You will be given the opportunity to electronically sign up to be a member of one tutorial group on a first-come-first-served basis. The instructions for signing up are attached (see page 10 of this Course Outline). The completed tutorial group lists with their group identification number will be posted on the web-based **Blackboard** by **6.00 p.m. on Wednesday 26 November 2009**. Subsequent changes to those tutorial group lists can only be made by the Course Administrator Ms Sandy Fackney.

Please use the identification number of your tutorial group when submitting your assignments. Assignment No 1 is due on Thursday 27 November 2009 at 3.45p.m.

Lecturer Consultation

Students are welcome to come for consultation especially during the lecturer’s contact hours, which will be announced in class and posted on Blackboard. However, due to the large class size, it is advisable to seek your tutorial group session tutor’s, or the duty tutor’s, help prior to approaching your lecturer.

Duty Tutoring

Ms Jenny Alves is the Duty Tutor available for additional assistance outside of your assigned tutorial group sessions. Please seek your tutor’s help (during tutorial group sessions) before approaching the Duty Tutor or your lecturer (during their contact hours). The Duty Tutor’s contact times (see page 1) will be announced in class and posted on the web-based **Blackboard**, at <http://blackboard.vuw.ac.nz>. The lecturers’ contact times will also be announced in class and posted on Blackboard.

Communication of Additional Information

Additional information concerning this course will be provided in lectures and posted on the web-based **Blackboard** system at <http://blackboard.vuw.ac.nz>.

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 on the ground floor (EA005). This counter is the first point of contact for :

- 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.

Use of Turnitin

The following words (modified as necessary for particular circumstances) should appear in course outlines, when work submitted by students is likely to be checked by *Turnitin*.

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <<http://www.turnitin.com>>. Turnitin is an on-line plagiarism prevention tool which identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting misreferencing, misquotation, and the inclusion of unattributed material, which may be forms of cheating or plagiarism. *At the discretion of the Head of School, handwritten work may be copy-typed by the School and subject to checking by Turnitin.* You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

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.victoria.ac.nz/home/about/policy/students.aspx

For information on the following topics, go to the Faculty's website www.victoria.ac.nz/fca under Important Information for Students:

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

Academic Integrity and Plagiarism

Academic integrity is about honesty – put simply it means *no cheating*. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. The University defines plagiarism as follows:

The presentation of the work of another person or other persons as if it were one's own, whether intended or not. This includes published or unpublished work, material on the Internet and the work of other students or staff.

It is still plagiarism even if you re-structure the material or present it in your own style or words.

Note: including the work of others will not be considered plagiarism as long as the work is acknowledged by appropriate referencing.

Plagiarism is prohibited at Victoria and is not worth the risk. Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct and may be penalised severely. Consequences of being found guilty of plagiarism can include:

- an oral or written warning
- cancellation of your mark for an assessment or a fail grade for the course
- suspension from the course or the University.

Find out more about plagiarism, and how to avoid it, on the University's website:

www.victoria.ac.nz/home/studying/plagiarism.html

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 or phone (04) 463 6015. To contact the Pacific Support Coordinator, email pacific-support-coord@vuw.ac.nz or phone (04) 463 5842.

Detailed Tutorial Group Sessions' 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 group sessions' signup. You will NOT be able to sign up or change your choice after the tutorial group sessions' signup has 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 group sessions that you have signed up for.** If you attend a different session, your attendance may not be recorded.

<p>For most efficient processing, use the labels provided on this page when submitting your assignments. The labels have been pre-numbered for assignments 1 to 7. For each assignment, cut-out and complete the correct assignment label before stapling it to your completed assignment. Place your stapled and labelled assignment in the box allocated for ACCY 223 on the Mezzanine floor of Rutherford House.</p>	<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 5 Due on Thursday 15 January 2009 by 3.45 pm</p></p>
	<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 4 Due on Thursday 8 January 2009 by 3.45 pm</p></p>
	<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 3 Due on Thursday 11 December 2008 by 3.45 pm</p></p>
<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 7 Due on Thursday 5 February 2009 by 3.45 pm</p></p>	<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 2 Due on Thursday 4 December 2008 by 3.45 pm</p></p>
<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 6 Due on Thursday 29 January 2009 by 3.45 pm</p></p>	<p><u>SURNAME</u>:..... <u>FIRST NAME</u>:..... <u>STUDENT ID</u>:..... TUTORIAL GROUP <u>IDENTIFICATION NUMBER</u>:..... <p style="text-align: center;">ACCY 223 Assignment No 1 Due on Thursday 27 November 2008 by 3.45 pm</p></p>