Tasmanian School of Business & Economics (TSBE) (School)

College of Business and Economics (College)

BAA537
ACCOUNTING FOR VENTURE DECISIONS

12.50 Credit points

Semester 1, 2019

Unit Outline

Andrew Ross
CONTACT DETAILS

Unit coordinator

Unit coordinator: Andrew Ross
Campus: Hobart
Email: Andrew.Ross@utas.edu.au
Room location and number: TSBE Annex Mathematics Building Room 346
Consultation hours: Monday 3:00 p.m. to 4:00 p.m.
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WHAT IS THE UNIT ABOUT?

Unit description

The purpose of this unit is to provide a solid basis in financial literacy. Through studying this unit, you will gain knowledge of both internal and external reporting for financial decision making. Rather than generating data, the emphasis is on how to interpret financial data, and being able to critically evaluate this data to be able to make decisions about the financial performance of the venture and how this could be improved. Such knowledge is critical when starting up a venture or managing a business unit/function within an organisation. You will gain the ability and confidence to critically question the underlying assumptions and ensure enough information has been provided to make valid judgements. These are essential components of beginning a business venture, taking it in a new direction, or managing an existing business (or not-for-profit entity). You will also learn how to maintain and grow a sustainable business, as well as being able to evaluate the sustainability of other businesses.

Intended Learning Outcomes

On completion of this unit, you will be able to:

1. Acquire the concepts and language of financial accounting in communicating financial information.
2. Apply venture accounting concepts to a business plan.
3. Use financial information for venture decision making.
4. Evaluate and explain the role of accounting information in a sustainable new venture.
Successful completion of this unit supports your development of course learning outcomes, which describe what a graduate of a course knows, understands and is able to do. Course learning outcomes are available from the Course Coordinator. Course learning outcomes are developed with reference to national discipline standards, Australian Qualifications Framework (AQF), any professional accreditation requirements and the University of Tasmania’s Graduate Statement.

The University of Tasmania experience unlocks the potential of individuals. Our graduates are equipped and inspired to shape and respond to the opportunities and challenges of the future as accomplished communicators, highly regarded professionals and culturally competent citizens in local, national, and global society. University of Tasmania graduates acquire subject and multidisciplinary knowledge and skills, and develop critical and creative literacies and numeracies and skills of inquiry. They demonstrate the ability to apply this knowledge in changing circumstances. Our graduates recognise and critically evaluate issues of social responsibility, ethical conduct and sustainability, are entrepreneurial and creative, and are mindful of their own wellbeing and that of the community. Through respect for diversity and by working in collaborative ways, our graduates reflect the values of the University of Tasmania.

Alterations to the unit as a result of student feedback

N/A

Prior knowledge &/or skills

Nil.
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assessment Task 1: In-Workshop Assessment</strong></td>
<td>Various</td>
<td>25%</td>
<td>1, 2, 3, and 4</td>
</tr>
<tr>
<td><strong>Assessment Task 2: Case Study</strong></td>
<td>Monday April 15</td>
<td>25%</td>
<td>1 and 3</td>
</tr>
<tr>
<td><strong>Assessment Task 3: Case Study</strong></td>
<td>Monday May 20</td>
<td>25%</td>
<td>1, 2, and 3</td>
</tr>
<tr>
<td><strong>Assessment Task 4: Case Study</strong></td>
<td>Monday June 10</td>
<td>25%</td>
<td>1, 2, and 3</td>
</tr>
</tbody>
</table>

Assessment details

**Assessment task 1: In-Workshop Assessment**

Starting in week two of semester you will be asked to complete a range of short assessment tasks relating to the workshop materials. This may include making short presentations, leading discussions, performing case analysis, and submitting written work. The workshop activities represent an opportunity for you to relate knowledge and skills developed in the unit to address specific discussion questions, exercises, and cases.

During the semester, we will formally assess your **individual** responses to a minimum of **four** sets of application questions during workshops (e.g. your responses to the questions from four different weeks). Your response mark will be assessed on the following factors:

- Read/listen to the prescribed material for the week before you attempt the related application questions. The presentation material will be available under content for the relevant week;
- Willingness to answer and/or ask questions in regard to the workshop material;
- Marks may be given for incorrect answers delivered if they reflect thoughtfulness and are insightful;
- Originality of the contribution. Participants who read out an answer(s) directly from the textbook (rather from their own hand written or typed notes), will receive a reduced or zero presentation mark in a workshop.
<table>
<thead>
<tr>
<th>Criterion</th>
<th>Measures Intended Learning Outcome:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criterion 1</td>
<td>Identify, define and use the language of financial accounting.</td>
</tr>
<tr>
<td>Criterion 2</td>
<td>Communicate, in oral and written formats, accounting information for a diverse audience.</td>
</tr>
<tr>
<td>Criterion 3</td>
<td>Explain how changes in costs and volume affect a business venture’s operating income and net income.</td>
</tr>
<tr>
<td>Criterion 4</td>
<td>Identify a financial structure for a new business venture.</td>
</tr>
<tr>
<td>Criterion 5</td>
<td>Apply venture accounting concepts to a business plan.</td>
</tr>
<tr>
<td>Criterion 6</td>
<td>Analyse and interpret financial reports.</td>
</tr>
<tr>
<td>Criterion 7</td>
<td>Make recommendations based on financial information.</td>
</tr>
<tr>
<td>Criterion 8</td>
<td>Explain how to manage working capital in new business ventures.</td>
</tr>
<tr>
<td>Criterion 9</td>
<td>Explain the importance of triple bottom line practices in new business ventures.</td>
</tr>
<tr>
<td>Criterion 10</td>
<td>Evaluate accounting’s role in business sustainability.</td>
</tr>
<tr>
<td>Task length</td>
<td>Various</td>
</tr>
<tr>
<td>Due by date</td>
<td>Various</td>
</tr>
</tbody>
</table>
Assessment task 2: Case Study

Task description

This case study focuses on analysis of financial statements. The case study and the required questions that are to be completed for the assessment can be found in the assessment folder of MyLO. You are required to provide an individual written report. As a result of completing this case you should be able to:

- Describe an apply general financial concepts to the reading and understanding of a set of financial statements.
- Critically appraise the working capital management of the assigned case.
- Apply financial statement analysis skills to make judgements in a real-world case.
- Examine the consequences of growth and hypothesise on the usefulness of financial metrics to a growing business.

Although you are required to submit an individual submission feel free to raise questions during the weekly workshops leading up to the submission date. You can also engage with your peers via the discussion feature of MyLO to examine various aspects of this case. However, please be careful when preparing your written submission not to plagiarise the work of others.

<table>
<thead>
<tr>
<th>Criterion</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Criterion 1</td>
<td>Identify, define and use the language of financial accounting.</td>
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<tr>
<td>Criterion 3</td>
<td>Analyse and interpret financial reports.</td>
</tr>
<tr>
<td>Criterion 4</td>
<td>Make recommendations based on financial information.</td>
</tr>
</tbody>
</table>

Task length

Maximum of 3,000 words (not including tables and references).

Due by date

To be submitted via MyLO by 5 p.m. Monday April 15th.
Assessment task 3 Case Study

This case study focuses on short-run decision making and product analysis. The case study and the required questions that are to be completed for the assessment can be found in the assessment folder of MyLO. You are required to provide an individual written report. As a result of completing this case you should be able to understand and apply managerial accounting concepts from a variety of perspectives, such as:

- Product versus period costs.
- Variable versus fixed costs.
- Relevant versus opportunity costs.
- Activity-based costs.

Although you are required to submit an individual submission feel free to raise questions during the weekly workshops leading up to the submission date. You can also engage with your peers via the discussion feature of MyLO to examine various aspects of this case. However, please be careful when preparing your written submission not to plagiarise the work of others.

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<td>Explain how changes in costs and volume affect a business venture’s operating income and net income.</td>
</tr>
<tr>
<td>Criterion 4</td>
<td>Make recommendations based on financial information.</td>
</tr>
</tbody>
</table>

Duration

Maximum of 3,000 words (not including tables and references).

Date

To be submitted via MyLO by 5 p.m. Monday May 20th.
Assessment task 4 Case Study

This case study focuses on the acquisition of a small business. The case study and the required questions that are to be completed for the assessment can be found in the assessment folder of MyLO. You are required to provide an individual written report. As a result of completing this case you should be able to understand and apply the concepts and tools learned throughout this course in order to:

- Analyse the performance of the small business.
- Prepare budgets for the business.
- Determine whether or not the purchase price being asked for the small business is fair and reasonable with a clear explanation of the underlying assumptions.
- Make a recommendation on whether or not to acquire the business with a clear explanation of the rationale for the recommendation.

Although you are required to submit an individual submission feel free to raise questions during the weekly workshops leading up to the submission date. You can also engage with your peers via the discussion feature of MyLO to examine various aspects of this case. However, please be careful when preparing your written submission not to plagiarise the work of others.

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<thead>
<tr>
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<tr>
<td>Criterion 4</td>
<td>Apply venture accounting concepts to a business plan.</td>
</tr>
<tr>
<td>Criterion 5</td>
<td>Analyse and interpret financial reports.</td>
</tr>
<tr>
<td>Criterion 6</td>
<td>Make recommendations based on financial information.</td>
</tr>
<tr>
<td>Criterion 7</td>
<td>Explain how to manage working capital in new business ventures.</td>
</tr>
<tr>
<td>Duration</td>
<td>Maximum of 3,000 words (not including tables and references).</td>
</tr>
<tr>
<td>Date</td>
<td>To be submitted via MyLO by 5 p.m. Monday June 10th.</td>
</tr>
</tbody>
</table>
How your final result is determined

To pass this unit, you need to demonstrate your attainment of each of the Intended Learning Outcomes.

Your grade will be determined in the following way:

Your overall mark in this unit will be determined by combining your results from each assessment task. These marks are combined to reflect the percentage weighting of each task. You need to achieve an overall score of at least 50% to successfully complete this unit. It is expected that you will seek help (from the unit coordinator in the first instance), well before the due date, if you are unclear about the requirements for an assessment task.

- PP (pass) at least 50% of the overall mark but less than 60%
- CR (credit) at least 60% of the overall mark but less than 70%
- DN (distinction) at least 70% of the overall mark but less than 80%
- HD (high distinction) at least 80% of the overall mark

All grades are provisional, until confirmation by the Assessment Board at the end of semester.

Submission of assignments

The act of submitting your assignment will be taken as certification that it is your own work.

Assignments must be submitted electronically through the relevant assignment drop box in MyLO. You must ensure that your name, student ID, unit code, tutorial time and tutor’s name (if applicable) are clearly marked on the first page. If this information is missing, the assignment will not be accepted and, therefore, will not be marked.

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.

Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.
Requests for extensions

In this Policy:

1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays;
   (b) ‘late’ means after the due date and time; and
   (c) ‘assessment items’ includes all internal non-examination based forms of assessment

2. This Policy applies to all students enrolled in TSBE Units at whatever Campus or geographical location.

3. Students are expected to submit assessment items on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.

4. Students who have a medical condition or special circumstances may apply for an extension. Requests for extensions should, where possible, be made in writing to the Unit Coordinator on or before the due date. Students will need to provide independent supporting documentation to substantiate their claims.

Penalties

Late submission of assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date.

Assessment items submitted more than five (5) days late will not be accepted.

Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

Review of results and appeals

Review of Assessment is available to all students once the University has released the final result for a unit. If you are dissatisfied with your final result, you may apply to have it reviewed.

Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. When applying for a review, you must pay a $50 fee.

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.

Please read and follow the directions provided by the University at:

Before starting your assignments, you are advised to familiarise yourself with the following electronic resources.

The first is the Harvard Referencing System Style Guide, which can be accessed from the UTAS library: http://utas.libguides.com/content.php?pid=27520&sid=199808. The Harvard style is the appropriate referencing style for this unit and the guide provides information on presentation of assignments, including referencing styles. In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The second is the Tasmanian School of Business and Economics’ Writing Assignments: A Guide, which can be accessed at: http://www.utas.edu.au/business-and-economics/student-resources. This guide provides you with useful information about the structure and style of assignments in the TSBE.

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others, and how to maintain academic integrity.

The University library provides information on presentation of assignments, including referencing styles and should be referred to when completing tasks in this unit.
Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

**Plagiarism**

Plagiarism is a form of cheating. It is taking and using someone else’s thoughts, writings or inventions and representing them as your own; for example, using an author’s words without putting them in quotation marks and citing the source, using an author’s ideas without proper acknowledgment and citation, copying another student’s work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines. You may also find the Academic Honesty site on MyLO of assistance.

The intentional copying of someone else’s work as one’s own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University.

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author's permission is required before a work within the database can be viewed.

For further information on this statement and general referencing guidelines, see the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.

**Academic misconduct**

Academic misconduct includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination, and any other conduct by which a student:

a. seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or

b. improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline, and this can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in Ordinance 9: Student Discipline – Part 3 Academic Misconduct.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

MyLO is the online learning environment at the University of Tasmania. This is the system that will host the online learning materials and activities for this unit.

Getting help with MyLO

It is important that you are able to access and use MyLO as part of your study in this unit. To find out more about the features and functions of MyLO, and to practice using them, visit the Getting Started in MyLO unit.

For access to information about MyLO and a range of step-by-step guides in pdf, word and video format, visit the MyLO Student Support page on the University website. If something is not working as it should, contact the Service Desk (Service.Desk@utas.edu.au, phone 6226 1818), or Request IT Help Online.

Resources

Required readings

You will need the following text:


It is available from University Cooperative Bookshop Ltd (www.co-opbookshop.com.au) or contact the Sandy Bay campus bookshop on 03 6224 2614 for a hardcopy; or (www.Wiley.com.au) for an electronic version (ISBN 978-1-119-09710-5) for your personal computer or other device.

If you choose to purchase a second-hand book, make sure that it is the fifth edition – it is awkward to work with an earlier edition, given the changes made from edition to edition. Also, be aware that the supplementary materials that accompany the book are available only to purchasers of a new book.

Recommended readings

These will be provided from time-to-time via the Content section of MyLO.

MyLO Reading Lists

Reading Lists provide direct access to all material on unit reading lists in one place. This includes eReadings and items in Reserve. You can access the Reading List for this unit from the link in MyLO, or by going to the Reading Lists page on the University Library website.
Other Required Resources

N/A

Activities

Learning expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Details of teaching arrangements

There is a 3 hour workshop 13 weeks per semester. Refer to the University timetable for times and venues and the Study Schedule at the end of this outline. The workshops will consist of 2 to 3 parts intertwining presentations and practical exercises, activities, discussions and feedback sessions. For the workshops to be effective it is essential that you are prepared to engage in the various activities and discussions that will form the part of the workshop.

Practical exercises, student activities discussions and feedback sessions

There is up to 90 minutes per session beginning in Week 1 for practical exercises, student activities, discussions and feedback sessions. It is very important that you complete all the relevant reading and attempt all the required exercises before attending each week’s workshop. Details of the practical exercises, activities and discussions will be provided via the Content section of MyLO.

The practical exercises, student activities, discussions and feedback sessions are designed to help ensure that you develop a fuller understanding of and an ability to use the material that is covered by the text and in presentations. The motivation for practical exercises, activities, discussions and feedback sessions assessment is to encourage students to prepare answers, attend workshops and contribute to class discussion.

Workshop participation/presentations are worth 30% of the final unit mark.

The practical exercises, student activities, discussions and feedback sessions are generally theoretical in nature and are important in aiding students’ learning of the subject matter and in interpreting the calculations undertaken in problems. Only selected answers will be available for each workshop and photographing displayed
answers in workshops will not be allowed. Articles from the financial press may also be provided for discussion in workshops.

**Practical exercises, student activities, discussions and feedback sessions** may be broken down into sub parts and questions may be asked that have not been specifically set for preparation, but nevertheless relate to the subject matter. This tests students' broader knowledge and their ability to apply the knowledge to the real world.

Solutions to **selected** practical exercises, students' activities, discussions and feedback sessions will be available on MyLO after the end of the respective session.

**Specific attendance/performance requirements**

N/A

**Teaching and learning strategies**

The University is committed to a high standard of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers. The University's Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

**Work Health and Safety (WHS)**

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s [Work Health and Safety website](#) and policy.

**Communication**

**TO KEEP UP WITH ANNOUNCEMENTS REGARDING THIS UNIT**

Check the MyLO News tool at least once every two days. The unit News will appear when you first enter our unit’s MyLO site. Alternatively, click on the News button (towards the top of the MyLO screen) at any time.

**WHEN YOU HAVE A QUESTION**

Other students may have the same question that you have. Please go to the Ask the Class Discussion Forum on our course’s MyLO site. Check the posts that are already there – someone may have answered your question already. Otherwise, add your question as a new topic. Students are encouraged to support each other using this forum – if you can answer someone’s question, please do. We will attempt to respond
to questions within 48 business hours. If your question is related to a personal issue or your performance in the unit, please contact the appropriate teaching staff member by email instead.

WHEN YOU HAVE AN ISSUE THAT WILL IMPACT ON YOUR STUDIES OR THE SUBMISSION OF AN ASSESSMENT TASK

If you have a personal question related to your studies or your grades, please contact teaching staff by email.

For general questions about the unit, please add them to the Ask the Class Discussion forum on the unit’s MyLO site. This way, other students can also benefit from the answers.

Concerns and complaints

The University is committed to providing an environment in which any concerns and complaints will be treated seriously, impartially and resolved as quickly as possible. We are also committed to ensuring that a student may lodge a complaint without fear of disadvantage. If you have a concern, information about who to contact for assistance is available on the ‘How to resolve a student complaint’ page.

Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life-planning issues, disability or illness which may affect your course of study, you are advised to raise these with the unit coordinator in the first instance.

There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE BEGINNING</th>
<th>TOPIC/ MODULE/ FOCUS AREA</th>
<th>ACTIVITIES</th>
<th>RESOURCES/ READINGS/ FURTHER INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>25 February</td>
<td>Introduction to accounting</td>
<td></td>
<td>Chapter 1 Chapter 2 Chapter 3</td>
</tr>
<tr>
<td>2</td>
<td>4 March</td>
<td>Management Control, Critical perspectives on Accounting, and Decision Making</td>
<td></td>
<td>Chapter 4 Chapter 5</td>
</tr>
<tr>
<td>3</td>
<td>11 March</td>
<td>Public Holiday</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>18 March</td>
<td>Construction and Interpreting Financial Statements</td>
<td></td>
<td>Chapter 6 Chapter 7</td>
</tr>
<tr>
<td>5</td>
<td>25 March</td>
<td>Accounting for Inventory and Accounting Information Systems</td>
<td></td>
<td>Chapter 8 Chapter 9</td>
</tr>
<tr>
<td>6</td>
<td>1 April</td>
<td>Marketing and Operating Decisions</td>
<td></td>
<td>Chapter 10 Chapter 11</td>
</tr>
<tr>
<td>7</td>
<td>8 April</td>
<td>Human Resource Decisions and Overhead Allocation Decisions</td>
<td></td>
<td>Chapter 12 Chapter 13</td>
</tr>
<tr>
<td>8a</td>
<td>15 April</td>
<td>Strategic Investment Decisions</td>
<td></td>
<td>Chapter 14</td>
</tr>
<tr>
<td>8b</td>
<td>25 April</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>29 April</td>
<td>Performance Evaluation</td>
<td></td>
<td>Chapter 15</td>
</tr>
<tr>
<td>10</td>
<td>6 May</td>
<td>Budgeting</td>
<td></td>
<td>Chapter 16</td>
</tr>
<tr>
<td>11</td>
<td>13 May</td>
<td>Budgetary Control</td>
<td></td>
<td>Chapter 17</td>
</tr>
<tr>
<td>12</td>
<td>20 May</td>
<td>Strategic Management Accounting</td>
<td></td>
<td>Chapter 18</td>
</tr>
<tr>
<td>13</td>
<td>27 May</td>
<td>Unit review</td>
<td></td>
<td></td>
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</tbody>
</table>

Mid-semester break 18 April to 24 April (inclusive)

Exam Period 8 – 25 June (inclusive)
ACCREDITATION

AACSB Accreditation

The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click here.