



ACCG908

CPA - Strategic Management Accounting

S1 Evening 2016

Dept of Accounting & Corporate Governance

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Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

General Information

Unit convenor and teaching staff

Unit Convenor

Patrick Gallagher

patrick.gallagher@mq.edu.au

Contact via email

E4A Level 2

Friday 5pm to 6pm

Credit points

4

Prerequisites

(ACCG614 and AFIN858 and ACCG921 and ACCG922 and ACCG926 and ACCG927) or (admission to MAdvProfAcc and 4cp at 800 level)

Corequisites

Co-badged status

Unit description

This unit provides a strong theoretical and practical knowledge of the strategic importance of management accounting. It emphasises the importance of correct understandings of environmental and organisation analysis. It stresses that management accounting must provide the correct knowledge that is critically important for effective decisions by management. In the increasingly competitive global business environment this knowledge includes not only financial issues but vitally important environmental and social concerns. The unit identifies the 'strategic management accountant' as a key member of organisation strategy development teams. It discusses the importance of the strategic management accountant acting as a moral compass within organisations being a key player involved in corporate social responsibility measurement and reporting and stakeholder recognition. This unit is undertaken concurrently with the student being also enrolled in the Strategic Management Accounting segment of the CPA Australia Professional Program.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

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

Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.

Integrate and apply the correct accounting tools and processes relevant to the selection, planning, implementation, control and monitoring of ongoing operations and of unique projects.

Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.

Formulate ethical strategic and corporate social responsibility related performance measurement and controls systems within an entity and for the benefit of society generally.

General Assessment Information

Summary of Formal Assessment Items (as stated in the Unit Guide) and overall workload expectations

	% of marks	Expected work hrs
1 Presentation – minor by each student	10%	5.25 include prep
2 Class Test (invigilated as an exam)	35%	2.5 hours exam
3 Final Examination CPA Australia	30%	3.25 hours exam
4 Group Task	25%	19 include prep
TOTAL Assessment dedicated hours	100%	30 hours
Overall unit preparation and study		120 hours
TOTAL EXPECTED STUDENT WORK HOURS		150 hours

Assessment Tasks

Name	Weighting	Due
<u>1. PRESENTATION</u>	10%	Weeks 2 to 10
<u>2. Class Test</u>	35%	During Week 10 date TBA
<u>3. FINAL EXAMINATION</u>	30%	11 April start - CPA Australia
<u>4. Group Assessment Task</u>	25%	Weeks 8, 14 & 15

1. PRESENTATION

Due: **Weeks 2 to 10**

Weighting: **10%**

Submission: Your presentation and submission are to comprise a single newly developed (by you) multiple choice question that you write and present. The total duration of the presentation and explanation **MUST NOT EXCEED 7 minutes**. There is no word limit applicable to accompanying documentation but obviously total words will reflect the time limit in a realistic way. When creating your question and explanation you are required to use class content, the CPA104 CPA Australia Strategic Management Accounting Study Book and any further relevant research. You need to write a **UNIQUE and NEWLY DEVELOPED** multiple choice question. You must also write a clear explanation clearly identifying which answers are wrong and why and which answers are correct and why. This Minor Presentation may require you to undertake additional research, reading and thought, and you will be marked on the quality of the work that was undertaken. Detailed marking criteria are on the Feedback Sheet which is provided to all students in the ACCG908 Unit Assessment Guide.

You will be marked according to your level of research and preparation, your understanding, accuracy, comprehensiveness and ability to explain the key issues to your fellow students, and your use of presentation aids. A schedule of presentation times will be set for every student. A hard copy of your question and presentation materials must be handed to your lecturer before delivering your presentation.

You are expected to display your knowledge and the communication skills at a standard expected of a postgraduate student. All students must present by Week 10 – all feedback to students will be finalised at or before the classes of Week 11.

You **MUST** 'hand in' a printed version of all presentation materials and additional explanation materials at the start of your presentation. This must be attached to the Feedback cover sheet – which must be **STAPLED** as the front page of your 'handed in' materials. Professional presentation of the document submitted and the quality of oral presentation are important!

The task will be discussed in further detail in classes before any presentations take place.

Extension: No extension will be granted without a Disruption to Studies application being lodged

within University rules and subsequently approved.

Penalties: Zero mark for non-submission.

On successful completion you will be able to:

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- Assess the characteristics of value chain analysis at both industry and organisational levels in order to ensure the design and construction of effective value adding strategies and activities and effective value drivers and value chains within an entity.
- Formulate ethical strategic and corporate social responsibility related performance measurement and controls systems within an entity and for the benefit of society generally.

2. Class Test

Due: **During Week 10 date TBA**

Weighting: **35%**

Submission: The test will take place during Week 10 of classes. The precise date, time and location will be advised on iLearn and in classes. The test will have a duration of two hours and thirty minutes (including 10 minutes reading time). It will be conducted as an invigilated exam and University ID will be required in the exam room.

The test will cover all of the CPA Australia Strategic Management Accounting Subject Book Modules and all related content (including readings, case studies, questions and solution) as well as all assumed prior learning/knowledge (as identified in the CPA Subject Book). The test will be conducted as a fully open book exam which is the same approach that you will see in the CPA Australia Final Exam.

The test will consist of multiple choice questions and also short answer style questions to be answered by students. The value of all questions will be stated clearly and all multiple choice questions will be the same value.

Assessment Task 2 is **designed to comprise valuable formative assessment**.

Accordingly, shortly after marking is complete, you will receive full feedback about this test in class. You will receive your own marked exam script (this will be re-collected at the end of the class) for review and discussion.

Extension: No extensions are possible for this specific formative assessment task so there **will not be a specific supplementary test available for Assessment Task 2**. A student

who is absent from this test must correctly complete and submit a valid “Disruption to Studies” application. If this application is approved by the relevant Faculty authorities this will permit the student to sit an alternative assessment examination. This **alternative assessment will be a newly created full exam that will be conducted on a closed book basis** very shortly after the CPA Australia exams are concluded.

Penalties: Students who do not sit for Assessment Task 2 on the initial required date score zero marks for this assessment item and cannot pass this Unit.

Documented absence that is substantiated by a Disruption to Studies application which meets University requirements, and that is approved, will allow a student to sit the alternative assessment as discussed above in 'Extension'.

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3. FINAL EXAMINATION

Due: **11 April start - CPA Australia**

Weighting: **30%**

The CPA Australia examination is conducted by CPA Australia at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. You can expect to be advised in writing of these rules and further exam details. This written advice will be sent directly to you by CPA Australia and NOT by Macquarie University.

Submission: Subject to the rules applicable to CPA Australia candidature

Extension: Subject to the rules applicable to CPA Australia candidature

Penalties: Students who do not achieve at least a Pass grade in this exam will not be awarded a Pass grade in ACCG908. Students who do not achieve a Pass grade should discuss this with MACC administration staff.

On successful completion you will be able to:

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4. Group Assessment Task

Due: **Weeks 8, 14 & 15**

Weighting: **25%**

Submission: Students are required to form into self-select groups (minimum 4, maximum 5 members). Groups will research and then choose a target entity (usually an ASX listed corporation) as the topic for group analysis, reporting and presentation. Your choice of group membership must be finalised and approved by your lecturer before or in the Week 4 class.

Your group topics must be finalised, proposed to and approved by your lecturer before or in the Week 6 class. Any uncertainties, including group membership and topic selection, will be clarified or mandated by your lecturer in class. Full details are provided in the ACCG908 Unit Assessment Guide - available on iLearn.

Each group is required to submit a **Group Planning Paper** in the Week 8 class. Maximum 600 word length (word length excludes relevant diagrams). 5 marks of the 25 marks available. In Weeks 14 and 15 (as shown in the Unit Diary) each group is required to submit a professionally prepared **Full Report** and also **Presentation Documents** that support a professionally structured **Oral Presentation**. 20 marks of the 25 marks.

All group members are required to participate fully in all aspects of the Group Task.

Detailed requirements are stated in the Unit Assessment Guide.

The **Group Report itself must be submitted with an accompanying Turnitin Assessment Summary Report** that must be acknowledged and signed by all group members. The Turnitin procedure will be provided on iLearn.

Each member of each group must submit a Peer Evaluation Sheet at the time of presentations in Week 14 or 15. **This Peer Evaluation provides the basis for ensuring that each individual's mark within the group is correctly assessed.** The Peer Evaluation

process, explanation and documentation are contained in the ACCG908 Unit Assessment Guide.

Marked out of 25: 5 marks: for the Planning Paper. 20 marks: for the Report (12 marks), the Presentation and presentation documentation (8 marks).

Extension: No extension will be granted.

Penalties: A mark of ZERO will be assigned for late submission or where all submission requirements are not met. Where any aspect of this assessment item is not completed on time and fully by a group member that group member will score zero marks for the entire assessment component (that is the student will score zero out of 25) unless a Disruption to Studies application is lodged according to university requirements and that application is subsequently approved. If such approval is given then alternative additional assessment activities will be prescribed for that student.

On successful completion you will be able to:

- Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.
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Delivery and Resources

Classes

- Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week
- To complete the unit successfully, you should attend one three hour class per week. **Please attend only the class in which you are formally enrolled.** If you unavoidably miss a class in any week you may change class that week and you do not need to seek permission. Attendance is not compulsory but rolls are marked, in part so that students become known in classes.
- Please refer to the class diary at the end of this unit guide for detailed weekly class content.

- The University web site shows timetables: <http://www.timetables.mq.edu.au/>

Required and Recommended texts and/or materials

Required Texts/Materials

- *CPA Professional Program: CPA104 Strategic Management Accounting Subject Book*, Deakin University and CPA Australia, 2016 Edition. The CPA Australia Subject Book is provided to you by CPA Australia. You may also find a full software version on the CPA MyOnline Learning website.

Reference Texts/Materials

- Langfield-Smith, K, Thorne, H and Hilton, R *Management Accounting*, McGraw Hill, North Ryde. *Any recent edition will provide useful background reading and also support for CPA Australia's "assumed knowledge" protocols.*
- The CPA Australia CPA104 Strategic Management Accounting Subject Book provides a comprehensive reference list at the end of each module containing all references cited by the authors. These references provide research sources for assignments and further reading on topics.
- Additional materials and research references will be made available or advised on iLearn. Please note you **MUST** refer to iLearn regularly in order to gain current materials and relevant administrative advice.

Technology Used and Required

- The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.
- **Regular access to iLearn is strongly encouraged so that you have access to:**
 - Resources developed for each class
 - Additional recommended reading and research resources
 - Additional information regarding assessment items that may be required
 - Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details
 - iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.
- Please note that **YOUR OWN University email address must be used for both receiving and sending university emails.**

Unit web page - iLearn

- Course information is available on (iLearn).

- iLearn access is at <http://www.learn.mq.edu.au>
- Advice for iLearn including login advice and relevant support is all available at the iLearn site.
- The student web page for this unit is located on iLearn. This includes course material, announcements and results.
- Each week on iLearn you will find Class Guidance Notes and/or In-Class Discussion Questions. You will also find relevant reference materials and addresses for reference materials.

Learning and Teaching Activities

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student presentations and discussions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies and their analysis, current events/issues and practical, problem solving exercises. In addition to other assessment tasks, all students are required to participate in preparing and presenting a substantive Group Assessment Task (the 'Group Task').

The material to be covered each week is shown in the Class Schedule (part of this Unit Guide) – which adds detailed date information to that shown in the Unit Guide.

A class that includes revision will be held prior to the external CPA Program exam. This class will include analysis, questions and cases designed to explore the entire course.

Preparation for classes

It is essential that you prepare for each class by reading all materials and references carefully. This will include working through the relevant CPA Subject Book Modules carefully, noting any issues which you might like to discuss in class and, of course, contributing to in-class discussions and overall 'group learning'.

In addition to your CPA Study Book Modules, you may download additional relevant class materials required each week from iLearn – login at <https://ilearn.mq.edu.au/login/MQ/>.

These class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class.

Unit Schedule

CLASS & WORK DIARY ACCG908 CPA – Strategic Management Accounting – Session 1 2016

Week	Class/ Date	Topic	Module	Other information
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1	Class 1 Week start 8 February	Introduction to Strategic Management Accounting – Review of assumed / prior knowledge – Appendix 1.1 of Module 1	Module 1 Appendix 1.1 from p69	Module references are to CPA104 Strategic Management Accounting Subject Book. We will also discuss exam approaches in this class. Minor presentations explained and organised for Class 2 start.
2	Class 2 Week start 15 February	Introduction to Strategic Management Accounting	Module 1 p13 to end	Minor presentations – 10%
3	Class 3 Week start 22 February	Creating Organisational Value	Module 2 from p113 to p190	Minor presentations – 10%
4	Class 4 Week start 29 February	Performance Measurement ALSO Reading 2.1 Strategic Mgt & Value Chain from p191 to p209.	Module 3 p235 to p289.	Minor presentations – 10% Group Task: group members must be finalised.
5	Class 5 Week start 7 March	Performance Measurement including Appendix 3.1 Western Water	Module 3 from p289 to end	Minor presentations – 10%
6	Class 6 Week start 14 March	Techniques for Creating and Managing Value	Module 4 p357 to p407	Minor presentations – 10% Group Task: group topics must be finalised.
7	Class 7 Week start 21 March	Techniques for Creating and Managing Value Public Holiday Fri 25 March	Module 4 from p407 to end	Minor presentations – 10% Friday class to be re-scheduled
8	Class 8 Week start 28 March	Project Management Including Appendix 5.1 Sydney Seafood Bar	Module 5 from p485 to end	Minor presentations – 10% Task 4 - Group Task: Group Planning Papers SUBMISSION this week.

9	Class 9 Week start 4 April	Case Study Module – Wattle Jet	Case Study 'Module 6' p599 – end	Minor presentations – 10%
10	Class 10 Week start 11 April <u>ACCG908 Class Test replaces Class 10</u>	Class Test – 35% of marks – test is compulsory. 2.5 hours including 10 minutes reading time – covers all Modules. <u>ACTUAL DAY & TIME to be advised.</u> Test is compulsory.	Class Test	<u>This is an important EXAM</u> 35% of total marks <u>See iLearn for date, time, location and seating.</u> Date will avoid clash with other units' tests. <u>Formal invigilation – bring ID.</u>
11	Class 11 Week start 18 April	Class Test 'hand back' and review. Revision preceding CPA Exam.	MQU Exam review & revision	IMPORTANT CLASS YOU MUST ATTEND. Receive your Test in your hand for understanding, discussion, feedback and your comments.
12 and 13	No Classes Week start 25 April and 2 May	Final (CPA Australia) Exam – CPA Exam period commences Sat 23 April		CPA Australia EXAM 30% of total marks You must personally check ALL exam details with CPA Australia
14	Class 12 Week start 9 May	Assessment Task 4 – Group Presentation & Report a Turnitin Report must accompany the Group Report.		Group Task SUBMISSION Group Report and Presentation – ensure you <u>read and follow ALL requirements</u>
15	Class 13 Week start 16 May	Assessment Task 4 – Group Presentation & Report a Turnitin Report must accompany the Group Report.		Group Task SUBMISSION Group Report and Presentation – ensure you <u>read and follow ALL requirements</u>

Learning and Teaching Activities

Learning and Teaching activities

Your class will meet on scheduled dates for a 3 hour seminar during the session. In between classes (and also in weeks where classes are not scheduled) you are required to continue your study and research and to work through the relevant modules in the CPA Subject Book and related content as well as work on assessment tasks. Check iLearn each week before class for any last minute changes to class content, times or locations. Please note that you must not

change between classes of each lecturer as in any week classes may not be exactly in parallel as each lecturer will carry course progress in minor ways consistent with the professional needs of students in each class as well as due to the impact of public holidays on classes. In each class there will be a Lecture/Seminar on issues involving the relevant content from the CPA104 Subject Book Module topics. Lectures will last about 2 to 2.5 hours and, to lessen your in-class writing burdens, notes will be provided in advance on the iLearn system (formerly Blackboard). The address is www.ilearn.mq.edu.au. Students can access the Web site for ACCG908 from either their home/office or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period. For each Module, PowerPoint lecture notes will be placed on iLearn before the class. They are NOT intended to, nor do they stand alone nor do they in any way replace compulsory lecture attendance and FULL READING OF THE CPA Modules. They are provided for your convenience. You must also properly construct your own notes based on your own readings and you are expected to note and record any additional comments, supplements and corrections to these notes. You must not rely on lecturer provided notes for full study purposes. They certainly cannot be assumed as being a defined indicator of CPA exam content - you must learn fully from the CPA Australia Subject Book and related content to be sure of success in CPA Australia examinations. Please see the schedule of classes and topics which is provided in this Unit Guide and as the "Class Diary" in the Unit Assessment Guide.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

New Assessment Policy in effect from Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](#).

Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on academic honesty can be found in the Macquarie University Academic Honesty Policy at

http://mq.edu.au/policy/docs/academic_honesty/policy.html

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.
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- Formulate ethical strategic and corporate social responsibility related performance measurement and controls systems within an entity and for the benefit of society generally.

Assessment tasks

- 1. PRESENTATION
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is

the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Investigate strategic management decision making in order to understand how management accounting is essential to the creation, management and enhancement of value within entities and for societies.
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Assessment tasks

- 1. PRESENTATION
- 2. Class Test
- 3. FINAL EXAMINATION
- 4. Group Assessment Task

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

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Assessment tasks

- 1. PRESENTATION
- 2. Class Test
- 3. FINAL EXAMINATION
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Changes from Previous Offering

Changes from Semester 2 2015 involve:

- Comprehensive recognition of a change in nomenclature used by CPA Australia - CPA Australia Professional Program materials published by CPA Australia are now called the "Subject Book". This displaces the previously used term "Segment Guide".
- Changes relevant to new and varied content with the 2016 CPA Australia Strategic Management Accounting Subject Book.
- Minor changes to dates and content timing and detailed information contained within the separate Unit Assessment Guide (available on iLearn).

Research & Practice, Global & Sustainability

- **ACCG908 CPA Strategic Management Accounting identifies and requires the use of research sources and the practical application of sound academic approaches.** Multiple references are provided in the CPA Australia CPA Professional Program CPA104 Strategic Management Accounting Subject Book.
- Additional relevant materials, including materials expanding on CPA references, will be placed on iLearn and these will be referred to in classes and will also comprise content for class seminar discussion.
- The unit requires students to conduct their own relevant research activities. References, including to legal sources, are provided. In the context of developing 'lifelong learning' skills it is important that students develop strong ability to conduct relevant systematic research. Effective Masters graduates must be able to identify research locations and construct targeted learning and experiential materials relevant to targeted needs.

- **ACCG908 CPA Strategic Management Accounting addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars.**
- We promote sustainability by developing an inherent ability in our students to research and locate relevant information within the accounting discipline generally and in particular within the socially, environmentally and economically important area of Strategic Management Accounting.
- The unit addresses important issues in relation the application of sustainability concepts in a global context and their social, environmental and economic impact on stakeholders and societies generally.
- By developing and fine-tuning sustainability capabilities and global understandings within students, we aim to provide skills which will benefit our graduates' careers and societies generally.

Changes since First Published

Date	Description
18/01/2016	On 18 January the S1 2016 ACCG908 Published (on 12 January 2016) Unit Guide was updated as follows: - Minor wording improvements relating to Assessment Task 2. - Minor wording improvements for Assessment Task 4. - Minor improvement to information relating to S1 2016 public holidays shown in the timetable.