



# WACC106

## Accounting Information for Decision Making

MUIC Term 3 2016

*Macquarie University International College*

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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

Teacher

Krishan Prasad

[krishan.prasad@mq.edu.au](mailto:krishan.prasad@mq.edu.au)

Contact via Email

Onur Ates

[onur.ates@mq.edu.au](mailto:onur.ates@mq.edu.au)

Credit points

3

Prerequisites

Corequisites

Co-badged status

Unit description

This unit equips students to understand accounting as a useful tool for management decision making. Students develop an understanding of the principles of financial and management accounting from a user perspective. Different types of accounting information for both internal and external users are explored. Students develop graduate capabilities in a range of areas including critical analysis of accounting information, problem solving skills and written and oral communication skills.

## 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:

Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.

Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

Students will be able to communicate effectively with users from diverse business backgrounds.

Students will have developed an awareness of the importance of sustainable business practices.

Students will use discipline specific terminology to communicate concepts and ideas relevant to this unit

## General Assessment Information

### Requirements to Pass

In order to pass this unit a student must:

- Pass the final examination or final assessment task
- Achieve a Standard Numerical Grade (SNG) of 50 or more in the unit
- Attend at least 80% of scheduled classes

For further details about grading, please refer to the [Grading Policy](#).

### Submission of Assessment Tasks

Assessments must be submitted following instructions provided in class. Assessment tasks which have not been submitted as required will not be marked. They will be considered a non-submission and zero marks will be awarded.

### Turnitin

Turnitin compares electronically submitted papers to a database of academic publications, internet sources and other papers that have been submitted into the system to identify matching text. It then produces an Originality Report which identifies text taken from other sources, and generates a similarity percentage to judge whether plagiarism has occurred (see Academic Honesty section below).

Multiple submissions may be possible via Turnitin prior to the due date of an assessment and originality reports may be made available to students. In such cases they should be used to check work for plagiarism prior to a final submission.

Where there is a requirement for assessment tasks to be submitted through Turnitin, it is the student's responsibility to ensure that work is submitted correctly prior to the due date. Hard copies will not be accepted unless indicated otherwise by a teaching staff member. Records in Turnitin will be taken as records of submission. For assistance submitting through Turnitin, you may approach your teacher, lodge a [OneHelp](#) Ticket, refer to the [IT help page](#) or seek assistance from [Student Connect](#).

Students should note that for a first time submission the Originality Report will be available immediately post submission but for any subsequent submissions it will take 24 hours for the report to be generated. This may be after the due date so students should plan their submission carefully.

### Missed Assessments

The University recognises that students may experience unexpected events and circumstances

that adversely affect their academic performance in assessment activities, for example illness. In order to support students who have experienced a serious and unavoidable disruption, the University will provide affected students with an additional opportunity to demonstrate that they have met the learning outcomes of a unit. An additional opportunity provided under such circumstances is referred to as special consideration.

The [Disruption to Studies Policy](#) applies only to *serious and unavoidable* disruptions that arise after a study period has commenced. Students with a pre-existing disability/health condition or prolonged adverse circumstances may be eligible for ongoing assistance and support. Such support may be sought through [Campus Wellbeing](#) and [Support Services](#).

**Serious and Unavoidable Disruption** The University classifies a disruption as **serious and unavoidable** if it:

- could not have reasonably been anticipated, avoided or guarded against by the student; and
- was beyond the student's control; and
- caused substantial disruption to the student's capacity for effective study and/or completion of required work; and
- occurred during an event critical study period and was at least three (3) consecutive days duration, and / or
- prevented completion of a final examination.

To be eligible for Special Consideration, a student must notify the University of a *serious and unavoidable* disruption within five (5) working days of the commencement of the disruption (Disruption to Studies notification). All Disruption to Studies notifications are to be made online via the University's [Ask MQ](#) system. A Disruption to Studies notification must be supported by documentary [evidence](#).

In submitting a Disruption to Studies notification, a student is acknowledging that they may be required to undertake additional work. The time and date, deadline or format of any required extra assessable work as a result of a disruption to studies notification is not negotiable and in submitting a disruption to studies notification, a student is agreeing to make themselves available to complete any extra work as required.

Please refer to the [Disruption to Studies Policy](#) for further details.

### **Extensions & Late Submissions**

To apply for an extension of time for submission of an assessment item, students must submit a Disruptions to Studies notification via [ask.mq.edu.au](http://ask.mq.edu.au).

Late submissions without an approved extension are possible but will be penalised at 20% per day up to 4 days (weekend inclusive). If a student submits an assessment task 5 or more days after the due date without grounds for special consideration (See [Disruptions to Studies Policy](#)) a record or submission will be made but the student will receive zero marks for the assessment task.

## Final Examinations and Final Assessment Tasks

Final exams and final assessments will typically take place in Week 6 or Monday of Week 7. All students enrolled in a teaching session are expected to ensure they are available up until and including Monday of Week 7 to undertake examinations. Passing the final exam or final assessment task is a requirement to pass this unit.

Details of teaching session dates can be found on the [Important Dates](#) calendar. Due dates for assessments will be available in the unit guide and final examination timetables will be released to students prior to Week 5.

Planning for an exam is very important. All students should be familiar with the [Exam Rules](#). In addition, students should refer to the below links for other important examination related information.

- [Talk to your lecturer](#)
- [Revision tips](#)
- [What to bring with you](#)
- [What not to bring with you](#)
- [Where to get help](#)
- [Tips for Success](#)

It is not uncommon for students to have two examinations in one day.

## Conduct During Assessments and Examinations

Students must adhere to the [Student Code of Conduct](#) and [Academic Honesty Policy](#) at all times.

Students will be provided with instructions relating to conduct during in-class assessment tasks. For all examinations, students will be required to:

- provide photographic proof of identity for the duration of the examination. This must be visible at all times during the examination.
- leave mobile phones, electronic devices, bags, computers, notes, books and similar items outside a final examination venue or in a designated space
- ensure any water brought into the examination room is in a clear and unmarked bottle
- obey all instructions provided by an Examination Supervisor
- refrain from communicating in any way with another student once they have entered the examination venue.

Students are NOT permitted:

- into an examination venue once one hour from the time of commencement (excluding any reading time) has elapsed
- to leave an examination venue *before* one hour from the time of commencement

(excluding any reading time) has elapsed

- to be readmitted to an examination venue unless they were under approved supervision during the full period of their absence
- to obtain or attempt to obtain assistance in undertaking or completing the examination script
- to receive or attempt to receive assistance in undertaking or completing the examination script.

Students should also ensure they follow all requirements of the [Final Examination Policy](#).

### **Supplementary Examinations**

Supplementary final examinations are held during the scheduled Supplementary Final exam Period. This may fall in Week 7 or within the first week of the subsequent teaching term. Results for supplementary exams may not be available for up to two weeks following the supplementary examination. Students in their final term of study who undertake supplementary final exams should note that formal completion of their Diploma Program will not be possible until supplementary results are released and this may impact on their ability to enrol in subsequent programs of study on time.

### **Retention of Originals**

It is the responsibility of the student to retain a copy of any work submitted and produce another copy of all work submitted if requested. Copies should be retained until the end of the grade appeal period each term.

In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

The University may request and retain the originals of any documentation or evidence submitted to support notifications of disruptions to studies. Requests for original documentation will be sent to the applicant's student email address within six (6) months of notification by the student. Students must retain all original documentation for the duration of this six (6) month period and must supply original documents to the University within ten (10) working days of such a request being made.

### **Contacting Teaching Staff and Obtaining Help and Feedback**

Students may contact teaching staff at any time during the term by using the contact details provided in this guide.

For all university related correspondence, students are required to use their official Macquarie University student email account which may be accessed via the [Macquarie University Student Portal](#). Inquiries from personal email accounts will not be attended to.

Students may seek additional feedback at any time during the term and general feedback about their performance in a unit up to 6 months following results release. It is the student's responsibility to approach teaching staff in a timely manner if they require additional feedback.

## Assessment Tasks

Name	Weighting	Due
<u>Homework &amp; Class Participation</u>	20%	Ongoing
<u>Class Test</u>	15%	Week 4, Lesson 1
<u>Assignment</u>	30%	Week 5, Lesson 2
<u>Final examination</u>	35%	MUIC Exam period

### Homework & Class Participation

Due: **Ongoing**

Weighting: **20%**

#### Homework Assignment.

Due: Ongoing Weighting: 10%

Homework assignment will be collected in each lesson. Emailed homework will not be collected or marked.

Each submission is worth 1 mark, the best 10 contribute to the 10%.

Late submission will not be accepted. If students miss two or more homework submissions, they may apply for disruption to studies via [ask.mq.edu.au](http://ask.mq.edu.au) and supply evidence of illness or unavoidable disruption.

#### Class Participation

Due: Ongoing Weighting: 10%

Participation marking criteria will be supplied in class. The mark will be awarded based on the following criteria:

- The extent to which each student has prepared for each class.
- The willingness of students to express their ideas in class.
- The ability of students to articulate their thoughts.
- The ability of students to complete set tasks during classes.
- The willingness of students to cooperate with and assists other students in their learning.

It is expected that students should not miss more than one lesson throughout the term. This assessment task takes place during the each lesson. If students miss a lesson due to illness or unavoidable circumstances they should apply for Disruptions to Studies. This will be taken into consideration when determining the class participation marks.

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.
- Students will be able to communicate effectively with users from diverse business backgrounds.
- Students will have developed an awareness of the importance of sustainable business practices.
- Students will use discipline specific terminology to communicate concepts and ideas relevant to this unit

## Class Test

Due: **Week 4, Lesson 1**

Weighting: **15%**

This is a closed book exam conducted in week 4, Lesson 1. All topics covered up to week 3 Lesson 2 are examinable.

Further information and revision materials will be available on iLearn.

University rules and criteria for the Disruption to Studies apply. The outcome of an approval for the Disruption to Studies is a supplementary exam. The supplementary exam will be held in the scheduled period for supplementary exams. Approved students must be able to sit for the supplementary exam in this period

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

## Assignment

Due: **Week 5, Lesson 2**

Weighting: **30%**

### **Group assignment.**

The assignment package will be available at the WACCG106 iLearn site in Week 1 lesson 2.

A group mark will be given to each group based on the group's submission. There is a requirement to document the workload and contribution of each group member. The unit



coordinator reserves the right to moderate the marks of individual group members.

Due date: In week 5 Lesson 2 in the registered class of the groups.

Penalty: Late submission will attract a deduction of 20% of the available mark per calendar day after the date of submission. Submission more than 5 days after the due date will result in a mark of zero.

There will be no extension for the due date.

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.
- Students will be able to communicate effectively with users from diverse business backgrounds.
- Students will have developed an awareness of the importance of sustainable business practices.
- Students will use discipline specific terminology to communicate concepts and ideas relevant to this unit

## Final examination

Due: **MUIC Exam period**

Weighting: **35%**

This is a closed book exam. All topics covered in the Term are examinable.

Further information and revision materials will be available on iLearn.

University rules and criteria for the Disruption to Studies apply. The outcome of an approval for Disruption to Studies is a supplementary exam.

Final exams and final assessments will typically take place in Week 6 or Monday of Week 7. All students enrolled in a teaching session are expected to ensure they are available up until and including Monday of Week 7 to undertake examinations. Passing the final exam or final assessment task is a requirement to pass this unit.

On successful completion you will be able to:

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.

- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

## Delivery and Resources

### DELIVERY & RESOURCES

#### Scheduled Class Time & Timetables

Weekly face to face contact for this unit will be 6 hours consisting of 2 x 3 hour lessons (36 hours per term).

Students will be able to enrol in their classes and view their personal timetable via eStudent and may also view general timetable information via Macquarie University's [Timetable page](#).

If any scheduled class falls on a public holiday a make-up lesson may be scheduled. Where appropriate, the instructor may instead organise an online make-up lesson or require students to complete activities outside of class. Scheduled make-up days will be announced in class and attendance will be taken where relevant.

#### Attendance Requirements - All students

All students are required to attend at least 80% of scheduled class time to pass this unit.

Attendance will be monitored in each lesson & students will be able to see their attendance records for a unit via iLearn.

Where a student is present for a part of a lesson (for example arrives late, leaves early, leaves the class frequently or for lengthy periods, engages in inappropriate or unrelated activities or does not participate actively in the majority of the lesson) the teacher reserves the right to mark a student absent for that part of the lesson.

**Because of the intensive nature of this program, students should be aware that their attendance in this unit may fall below 80% relatively quickly.**

In cases of unavoidable non-attendance due to illness or circumstances beyond control, students should lodge a [Disruption to Studies](#) Notification via [ask.mq.edu.au](mailto:ask.mq.edu.au) within 5 working days and supply relevant supporting documentation, even if they have not missed a formal assessment task. This will ensure that appropriate records of unavoidable absences can be made.

For further information on attendance, please refer to the [Attendance and Study Load Policy](#).

#### iLearn

[iLearn](#) is Macquarie's online learning management system and a principal resource which will be used throughout the term. Students should access iLearn at least 3 times per week as it will contain important information including:

- Announcements - Teaching staff will communicate to the class using iLearn announcements.
- A link to the unit guide for the unit and staff contact details

- Lecture notes and recordings where available
- Learning and teaching activities and resources
- Assessment information
- Tutorial questions and solutions
- Assessment submission tools such as Turnitin
- Other relevant material

For any technical or support issues using iLearn, please contact the IT helpdesk (Ph. 02 9850 4357) or lodge a ticket using [OneHelp](#).

## Required and Recommended Texts and Materials

### Prescribed Texts(s)

Students have the choice of one of the following purchasing options for the recommended textbook:

1. Accounting: Information for Business Decisions. Authors: Cunningham, Nikolai, Bazley, Kavanagh, Slaughter and Simmo. Second Edition. Publisher: Cengage.
2. E-Book version in full or by the chapter is also available.

The textbook is available for purchase from the Macquarie University Co-op Bookshop and is also available in the Closed Reserve section at the library.

Additional reading materials will be provided to the students throughout the semester. This will be provided in hard copy or placed on iLearn.

### Technology Used and Required

- Access to internet (Available on Campus using Macquarie [OneNet](#))
- Access to [iLearn](#)
- Access to Macquarie University [Library catalogue](#)
- Access to Microsoft Office Word and Excel (available in Labs)

## Unit Schedule

	Chapter in the textbook	Topic
Week 1 Lesson 1	1	Introduction to business accounting and the role of professional skills

<b>Week 1 Lesson 2</b>	10	Sustainable Business
<b>Week 2 Lesson 1</b>	2	Developing a business plan: Cost-volume-profit analysis
<b>Week 2 Lesson 2</b>	3	Developing a business plan: Budgeting
<b>Week 3 Lesson 1</b>	4	The accounting system: Concepts and applications
<b>Week 3 Lesson 2</b>	5	Recording, storing and reporting accounting information
<b>Week 4 Lesson 1</b>	7	The income statement: content and use CLASS TEST
<b>Week 4 Lesson 2</b>	8	The balance sheet: Content and use
<b>Week 5 Lesson 1</b>	9	The cash flow statement: Content and Use
<b>Week 5 Lesson 2</b>	7,8,9	Financial Statement Analysis ASSIGNMENT
<b>Week 6 Lesson 1</b>	12	Capital expenditure decisions
<b>Week 6 Lesson 2</b>	All	Revision
<b>FINAL EXAM</b>		Final exams and final assessments will typically take place in Week 6 or Monday of Week 7. All students enrolled in a teaching session are expected to ensure they are available up until and including Monday of Week 7 to undertake examinations. Passing the final exam or final assessment task is a requirement to pass this unit.

## 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](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](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/](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](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](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/](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](http://ask.mq.edu.au).

## 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](http://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](http://ask.mq.edu.au)

### Student Support at Macquarie University International College (MUIC)

Students who require assistance are encouraged to contact the Student Services Team at MUIC. Please see reception to book an appointment.

If you would like to make an appointment with the Macquarie University Campus Wellbeing, please visit their website at: <http://www.campuslife.mq.edu.au/campuswellbeing>

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](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.

### IT Help at Macquarie University International College (MUIC)

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/> or call 02 9850-4357.

When using the university's IT, you must adhere to the Acceptable Use Policy. The policy applies to all who connect to the MQ network including students and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie University International College (MUIC) facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- Material that is not related to coursework for approved unit is deemed inappropriate.

· Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

## **Graduate Capabilities**

### **Discipline Specific Knowledge and Skills**

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

#### **Learning outcomes**

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.
- Students will use discipline specific terminology to communicate concepts and ideas relevant to this unit

#### **Assessment tasks**

- Homework & Class Participation
- Class Test
- Assignment
- Final examination

### **Critical, Analytical and Integrative Thinking**

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## Learning outcomes

- Students will have acquired a body of theoretical and practical knowledge relevant to the topics set for this unit.
- Students will be able to integrate and apply the acquired body of knowledge for decision making and solving problems in business contexts.

## Assessment tasks

- Homework & Class Participation
- Assignment
- Final examination

## Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

### Assessment task

- Class Test

## Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

### Learning outcome

- Students will be able to communicate effectively with users from diverse business backgrounds.

### Assessment tasks

- Homework & Class Participation
- Assignment

## Socially and Environmentally Active and Responsible

We want our graduates to be aware of and have respect for self and others; to be able to work



with others as a leader and a team player; to have a sense of connectedness with others and country; and to have a sense of mutual obligation. Our graduates should be informed and active participants in moving society towards sustainability.

This graduate capability is supported by:

### **Learning outcome**

- Students will have developed an awareness of the importance of sustainable business practices.

### **Assessment task**

- Assignment

## **Changes since First Published**

<b>Date</b>	<b>Description</b>
13/04/2016	General Assessment Information has been clarified.