Unit Outline*

ACCT3323

Strategic Management Accounting

Semester 1, 2011
Crawley Campus

Unit Coordinator:
Assistant Professor Peter Robinson

Business School
www.business.uwa.edu.au

* This Unit Outline should be read in conjunction with the Business School Unit Outline Supplement available on the Current Students web site http://www.business.uwa.edu.au/students
UNIT DESCRIPTION

Introduction

Welcome to ACCT3323 Strategic Management Accounting. ACCT3323 Strategic Management Accounting is the third unit in a sequence of management accounting units and it builds on the foundations laid by ACCT1112 Management Accounting and ACCT2203 Management Accounting. As indicated by the unit name, we will be undertaking an advanced study of management accounting from a strategic perspective.

Unit content

The world of business and commerce continues to experience unprecedented levels of change and turbulence. With accelerating rates of technological innovation, the penetration of information technology through various forms such as e-commerce and the Internet and the growth in international commerce through the deregulation of markets, the contemporary business environment is significantly different to that of even the recent past. These changes, along with the onset of the global financial credit crisis in September 2008, pose significant challenges for firms in all sectors of the global economy. In the current economic environment in Australasia, Asia and elsewhere, firms are becoming increasingly aware of the need to be responsive to consumer needs and to be able deliver quality products and/or services at the best possible cost if they are to secure defensible competitive positions in the global marketplace of 2011 and beyond. In light of this emerging strategic insight of firms, management accounting systems (MAS) have been developed and continue to be refined so as to facilitate the survival of the firm in a rapidly changing and increasingly more competitive global market place.

ACCT3323 Strategic Management Accounting focuses on the many significant developments that have occurred in the practice of management accounting – many of which have occurred within the last 20 years. Whilst both ACCT1112 Management Accounting and ACCT2203 Management Accounting have examined some of these developments (e.g., examining tools such as the Balanced Scorecard and activity based costing), ACCT3323 Strategic Management Accounting consolidates upon the technical understanding of how these tools are applied in practice by taking a more strategic orientation to the application of these techniques to managerial decision-making.

Many strategic decisions, whilst appearing to be raising complex issues, are fairly simple. For example, a firm’s management might be required to decide if the firm should (a) grow larger through vertical or horizontal acquisition, (b) move into a new market niche, (c) confront a competitor by initiating a price war, (d) expand the firm’s markets by seeking export customers, (e) entering into a joint venture with an Asian partner to manufacture components or products offshore. The complexity for strategic proposals such as these is in making the “right” decision. When is it the right time to tackle a competitor through an aggressive pricing strategy? How should the firm expand into international markets and which markets should be entered? Which is the most attractive niche market to develop? As with any complex decision making task, the quality of the information and the manner within which it is analysed contributes significantly to the quality of the decision taken.

As indicated above, information has long been regarded as being an important element to sound decision-making. However, in recent years, information has increasingly being viewed as a commodity in its own right where decisions about if and when particular pieces of information will be collected, analysed and used are influenced by considerations of cost/benefit. In ACCT3323 Strategic Management Accounting, we will focus upon a particular type of information: accounting information that is primarily produced for the benefit of a firm’s managers. Typically this management accounting information is used to facilitate the decisions of managers about the allocation and control over the scarce economic resources of their firm. However, it can also be used to influence the decisions of
managers through allowing the firm to monitor the consequences of a manager’s decisions. Through
the work that you will complete for ACCT3323 Strategic Management Accounting, you will become
more aware of the choices that have to be made about what management accounting information is
to be collected and reported and for which purpose it serves (e.g., decision facilitating or decision
influencing).

The goal of the unit
ACCT3323 Strategic Management Accounting focuses on the contribution management accountants
can make to the making of strategic decisions within for-profit private sector firms and not-for profit
and public sector agencies. As the custodian for a significant body of economic data (e.g., product
and service costs), the management accountant is in a privileged position in terms of how strategic
information can be deconstructed and analysed by the firm’s senior managers. Thus, we examine the
roles of the management accountant (a) as the internal business consultant, in supplying relevant
information to senior managers, many acting within the structure of cross-functional teams, and (b) in
providing to those managers the tools and modes of analysis that will result in the making of logical
and rational decisions.

Learning outcomes
The broad learning outcome for you to achieve from ACCT3323 Strategic Management Accounting
is that you have a sound understanding of how management accounting is deployed in support of
strategic management decisions. Thus, on successfully completing ACCT3323 you should:
• Understand the role served by the management accountant in performing competitive
analysis including the contribution made to decisions about the strategic positioning of the
firm.
• Appreciate how the costs of resources used (e.g., activity based costing) and the outcomes
(e.g., value created) realised from the use of those resources can be measured.
• Understand how management accounting information is used to plan resource requirements
and deployments (e.g., beyond budgeting concepts) and control the activities undertaken and
resources used by the firm.
• Appreciate how management accounting information facilitates the decisions of management
about the deployment of resources in both the short and long-term (e.g., make or buy and
strategic capital investment decisions).
• Critically evaluate strategic management accounting and to understand its impact upon the
development and execution of business strategy and its contribution to building the
resources and capabilities of the firm.

1 Strategic management accounting practices are applied across a broad range of organisational settings.
Whilst the focus of ACCT3323 Strategic Management Accounting is on the for-profit private sector, the
relevance of strategic management accounting practices to the not-for-profit and public sectors must
not be ignored. ACCT2206 Performance Measurement and Evaluation examines the strategic issues
surrounding the measurement and evaluation of the not-for-profit and public sectors.
Educational principles and graduate attributes

Apart from having strengthened your analytical, research, presentation and communication skills, ACCT3323 Strategic Management Accounting will encourage and facilitate the development of your ability and desire to:

- Work effectively with fellow group members in researching, critically evaluating and solving complex strategic management problems.
- Effectively and efficiently use information and communications technology to analyse problem-based data and the testing of alternative solutions.
- Write clearly and concisely when capturing and communicating your knowledge about strategic management accounting and its application to business management.
- Think strategically about the collection and use of information in planning for and achieving improved business performance.
- Effectively communicate your knowledge and understanding of management accounting through in-class seminar discussions and presentations and a presentation of your Group Case Study.
- Act in an ethical and professional manner when advising upon or making business decisions in the context of a global market place.

TEACHING AND LEARNING RESPONSIBILITIES

Teaching and learning strategies

Given the capstone nature of this unit, most of your energy will be devoted to case studies and group projects that are based upon or reflect real-world business practices. This material will be wide-ranging and is so partly because of the nature of the material to be discussed. We will be addressing inherently dynamic and complex problems that for which there are no simplistic right answers. Many conclusions will be open ended and the merit of any particular decision will be conditioned by the quality of the analysis and evaluation undertaken before a conclusion is reached. Thus, please understand that there will be fewer “right” answers than you might wish to obtain from your analysis of a strategic management accounting problem. Be prepared to work with fuzzy numbers and be confident, as best you can, in making decisions with them.

In appreciating the diversity that each class has had in past educational, work and extra-curricular experiences, each student will bring different insights and understandings to class problem solving and discussions. My task will be to draw upon this diversity in a way that allows each of you to fully contribute to the work that is to be done during the semester. Class participation is an important element of how the unit is to be delivered and through your active participation, your skills to think critically, creatively and intelligently; to present your ideas and respond to others will be further consolidated. Naturally, these are the skills that future employers will want of you as you move into your careers beyond university.

Your attendance at seminars is expected. However, this is not the sole basis on which you will be graded for your participation in class. Since sound preparation and the ability to verbally present your reasoning are important skills expected in many workplaces, the class participation mark will be primarily based upon your preparation for class and the consistency, regularity and quality of your verbal and other contributions to class discussions and other assigned in-class activities.
Teaching and learning evaluation

You may be asked to complete two evaluations during this unit. The Student Perception of Teaching (SPOT) and the Students’ Unit Reflective Feedback (SURF). The SPOT is optional and is an evaluation of the lecturer and the unit. The SURF is completed online and is a university wide survey and deals only with the unit. You will receive an email from the SURF office inviting you to complete the SURF when it is activated. I personally encourage you to complete the forms as your feedback is extremely important to me and can be used to make changes to the unit or lecturing style when appropriate.

Attendance

Participation in class, whether it is listening to a lecture or getting involved in other activities, is an important part of the learning process. Therefore, it is important that you attend classes. More formally, the University regulations state that ‘to complete a course or unit students shall attend prescribed classes, lectures, seminars and tutorials’.

CONTACT DETAILS

I strongly advise students to regularly access their student email accounts. Important information regarding the unit is often communicated by email and will not be automatically forwarded to private email addresses.

As lecturer-in-charge, Peter Robinson is responsible for the overall conduct of ACCT3323 Strategic Management Accounting and you must obtain his approval in writing for any variation to the requirements set for the unit. His contact details are as follows:

<table>
<thead>
<tr>
<th><strong>Unit co-ordinator</strong></th>
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<tr>
<td><strong>Name:</strong></td>
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<td><strong>Consultation hours:</strong></td>
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<td><strong>Lecture times:</strong></td>
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<td><strong>Lecture venue:</strong></td>
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TEXTBOOK(S) & RESOURCES

Unit website
The webpage for ACCT3323 can be accessed at hhttp://webct.uwa.edu.au

Recommended/required text(s)
As ACCT3323 Strategic Management Accounting is a capstone unit in management accounting, it will integrate both the theory and practice of management accounting. The foundation for your learning will be the course notes taken, journal articles assigned and read and case studies completed that will be reviewed in each seminar.

As no one text book is suitable for ACCT3323 Strategic Management Accounting, no formal text has been assigned for the unit. However, you may find that your text from ACCT1112 and ACCT2203 will be of some value. This text was: Horngren, C. T., S. M. Datar G. Foster, M. Rajan, and C. Ittner., Cost Accounting: A Managerial Emphasis, Prentice Hall. Another useful source of material is Langfield-Smith, Thorn and Hilton’s Management Accounting: Information for Creating and Managing Value, McGraw Hill, 5th Edition, 2009.

Many other management accounting texts have been published and you will find material relevant to ACCT3323 Strategic Management Accounting in many of these publications. The Business Library holds a fairly extensive collection of management accounting texts and the more the recent the publication date (i.e., post 2004 editions), the more valuable will be the material to the topics that are covered in ACCT3323 Strategic Management Accounting. The table of contents and subject index of each text can be used to locate material that you should find useful to your studies in this unit.

Software requirements
Consistent with other Accounting and Finance units, you will be expected to have in ACCT3323 Strategic Management Accounting access to and competence in using software packages for such things as word processing (e.g., Microsoft Word), spread-sheeting (Microsoft Excel) and audio-visual presentations (e.g., Microsoft PowerPoint).

Additional resources & reading material
No other resources and reading materials are currently prescribed. However, additional resources and/or reading material may be assigned as need arises.

Approved calculators for examinations
The University only permits the use of calculators in examinations when the calculator has an approved sticker. If you do not have an approved sticker on your calculator, you will not be permitted to use the calculator during an examination. Since this is a University wide policy it is not possible for me to grant any on the spot exemptions. Approval for calculators to use in an examination can be obtained from the UWA Business School’s Undergraduate Student Centre. Further information is available on the UWA Business School web site, see http://www.business.uwa.edu.au/students/assessments.
UNIT SCHEDULE

Your class commitments for ACCT3323 Strategic Management Accounting will require your attendance at an hour long lecture (on Thursdays between 9.00 AM and 10.00 AM in the Ernst & Young Lecture Theatre, UWA Business School Building) and a one two-hour seminar per week.

Three seminar timeslots are offered for ACCT3323 Strategic Management Accounting and you will be required to attend the seminar class that you have been assigned to.

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<thead>
<tr>
<th>Seminar</th>
<th>Day and time</th>
<th>Venue</th>
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<tr>
<td>A</td>
<td>Wednesday - 9.00 AM to 11.00 AM</td>
<td>Business: 101</td>
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<td>B</td>
<td>Wednesday - 12.00 Noon to 2.00 PM</td>
<td>Business: 201</td>
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<tr>
<td>C</td>
<td>Thursday - 12.00 noon to 2.00 PM</td>
<td>Business: G42</td>
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<tr>
<td>Weeks commencing Monday</td>
<td>Lecture section</td>
<td>Lecture number</td>
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<tr>
<td>February 28</td>
<td>Section A</td>
<td>Lecture 1</td>
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<tr>
<td>March 7</td>
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<td>Lecture 2</td>
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<td>March 14</td>
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<td>March 21</td>
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<td>Lecture 4</td>
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<td>March 28</td>
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<td>Lecture 5</td>
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<td>April 4</td>
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<tr>
<td>April 11</td>
<td>Section B</td>
<td>Lecture 7</td>
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<td>April 18</td>
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<td>April 25</td>
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<td>Lecture 8</td>
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<td>May 2</td>
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<td>May 9</td>
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<td>Lecture 9</td>
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<td>May 16</td>
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<td>May 23</td>
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<td>May 30</td>
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<td>June 6</td>
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<td>Lecture 10</td>
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ASSESSMENT MECHANISM

The purpose of assessment

There are a number of reasons for having assessable tasks as part of an academic program. The assessable tasks are designed to encourage you to explore and understand the subject more fully. The fact that I will grade your work provides you an indication of how much you have achieved. Providing feedback on your work also serves as part of the learning process in ACCT3323 Strategic Management Accounting.

A mixture of assessment devices will be employed in ACCT3323 Strategic Management Accounting. They are as follows:

Assignments I and II

You will be required to complete one assignment in ACCT3323 Strategic Management Accounting as group case studies. The assignment will be submitted in two parts and will be based upon a listed Australian company where you will be required to undertake a strategic analysis and evaluation of that company. As the size of each case study group will be between three (3) and four (5) members, you will be required to work with two or three colleagues in completing each part of the Group Assignment. Whilst you may find it administratively more convenient to draw your group’s membership from the seminar class that you attend (e.g., you can more readily arrange out-of-class meetings), if you so wish, you can include members from any other seminar class in ACCT3323 Strategic Management Accounting in your group. You will be required to finalise the membership of your group by Friday 18 March 2011.

As an indication of the companies that may serve as the basis for Assignment Parts I and II, the selection could be made from the following: David Jones, Harvey Norman, Woolworths, Wesfarmers, BHP Billiton, Rio, FMG, Woodside, Santos, CSR, Virgin Blue, Air New Zealand, Commonwealth Bank, National Bank, Australia and New Zealand Banking Group, Westpac, Telstra, Optus, CSL, Lion Nathan, Foster’s Group, Coca-Cola Amatil and many others. Please note that subject to the approval of Peter Robinson, a group can substitute an overseas listed company as being the basis for the Group Assignment Parts I and II.

Part I of the Group Assignment will be due by 9.00 AM on Thursday 7 April 2011 and Part II will be due by 9.00 AM on Thursday 12 May 2011. You will be required to attach a completed Assignment Cover Sheet to the front of your assignment. Your failure to securely attach a completed cover sheet to your submission will mean that your assignment will not be recorded as being lodged.

Further details in respect of Group Assignment Parts I and II will be released in the week commencing Monday 1 March 2011.

Mid-semester examination

The mid-semester examination in ACCT3323 Strategic Management Accounting is to be held on Saturday 9 April from 9.30 to 11.45 AM in the Wesfarmers Lecture Theatre, UWA Business School. The mid-semester examination will comprise both theoretical and practical questions in a multiple-choice and extended answer format. The material covered in the mid-semester examination will be based on a case study that you will receive no less than one week before the examination.
Any student requiring special examination conditions (e.g., alternative seating arrangements such as ergonomic furnishings or additional time) for undertaking the mid-semester examination in ACCT3323 Strategic Management Accounting must contact Elizabeth Sullivan (email: elizabeth.sullivan@uwa.edu.au), Deborah Allen (email: deborah.allen@uwa.edu.au) or Pauline Pannell (email: pauline.pannell@uwa.edu.au) in UniAccess: UWA’s Disability Office. You can email UniAccess on uniline@uwa.edu.au or telephone 6488 2423 (for an appointment). To allow adequate time for the necessary facilities to be located, any such student should contact UniAccess as soon as possible and no later than two weeks prior to the examination date, to allow adequate time to provide the necessary examination facilities. UniAccess will formally advise Peter of any recommendations as to the special examination requirements that are to be arranged.

Seminar participation

Each seminar represents an important part of your learning experience in ACCT3323 Strategic Management Accounting. Participation in seminar contributes not only to your own learning but also to the education of everyone else attending the class. The quality of your contribution is directly related to the thoroughness of your preparation. The following suggestions are intended to guide you as to how to improve your preparation for class:

1. During individual self-study time, review any readings that have been assigned for each ACCT3323 Strategic Management Accounting seminar and then prepare written analyses of all problems and assigned questions. Whilst rough notes may be helpful, you may find that they inadequate when it comes to making a truly effective contribution to seminar discussions.

2. Wherever possible, base your analysis and conclusions on the facts presented. However, you should appreciate that many ambiguous situations will arise where the facts are somewhat fuzzy. Furthermore, many management accounting systems are neither absolutely good or bad but can have a mixture of strengths and weaknesses.

3. Whilst no formal textbook is provided, try to minimise your reliance upon just your own “personal” experience. When preparing your analysis of a particular problem or question, you will be expected to draw upon the management accounting literature (e.g., textbooks and journal articles) that you have read in previous management accounting units and will read for ACCT3323 Strategic Management Accounting.

4. Organise your thoughts and ideas in a professional manner. This means that you will make your contribution to class using the language and terminology of an actual work setting or in a professional context and not that of some social occasion.

As both the mid-semester and the final examination will reflect upon issues examined in each seminar, you will find it to your advantage to keep good written answers to all seminar questions.

In terms of your participation, please remember that you will be provided in most seminars with opportunities to participate through small group and/or whole of class discussions. At times, Peter will cold-call students and ask them to respond to a particular question or issue. Whilst from time to time a student may wish to pass up the opportunity of responding to a cold-call, the more frequently a student declines to respond, the lower the seminar participation mark will be.
Please note that unless extenuating circumstances apply (e.g., ill health or any other unavoidable absence), you must attend your allocated seminar class. If for reasons of ill health or for some other acceptable cause (e.g., interviews for employment) you are unable to attend a seminar but are able to attend an alternate class, you must (a) advise Peter of the fact that you are sitting in on an alternate class and (b) provide a note to Peter that gives your first and family names, student number and the reason for not being able to attend your normal seminar class.

**End of semester examination**

The end of semester examination in ACCT3323 Strategic Management Accounting will comprise both theoretical and practical questions in a multiple-choice and extended answer format. The material covered in the end of semester examination will be based on a case study that you will receive no less than one week before the date of the examination.

**Assessment mechanism summary**

A summary of the assessment mechanism for ACCT3323 Strategic Management Accounting for 2011 is as follows:

<table>
<thead>
<tr>
<th>Item</th>
<th>Assessment item and critical dates</th>
<th>Weighting</th>
<th>Remarks</th>
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<tbody>
<tr>
<td>1</td>
<td>Reflection on Learning Statements I, II and III.</td>
<td>10%</td>
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<tr>
<td>2</td>
<td>Group Assignment assessment tasks:</td>
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<tr>
<td>2.1</td>
<td>Group Assignment Part I. Due: 9.00 AM Thursday 7 April.</td>
<td>10%</td>
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<tr>
<td>2.2</td>
<td>Group Assignment Part II. Due: 9.00 AM Thursday 12 May.</td>
<td>15%</td>
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<td>2.3</td>
<td>Group Presentations. Presentation days: Wednesday 25 May and 1 June and Thursday 26 May and 2 June.</td>
<td>10%</td>
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<tr>
<td>3</td>
<td>Seminar preparation, presentations and participation.</td>
<td>10%</td>
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<tr>
<td>4</td>
<td>Formal examinations:</td>
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<tr>
<td>4.1</td>
<td>Mid semester examination. Duration 2 hours - 9.30 to 11.45 AM on Saturday 9 April. Wesfarmers Lecture Theatre – UWA Business School.</td>
<td>15%</td>
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<tr>
<td>4.2</td>
<td>End of semester examination. Duration 3 hours. UWA examinations commence Saturday June 11.</td>
<td>30%</td>
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<td></td>
<td>Total marks</td>
<td>100%</td>
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A In order to avoid the possibility of failing to attend at least 75% of all seminars during the semester, where you are unable to attend a particular ACCT3323 Strategic Management Accounting seminar due to circumstances that are beyond your control, you must present adequate documentary evidence to Peter to justify your absence.

B The overall result in ACCT3323 Strategic Management Accounting may be subject to scaling and standardisation and are not necessarily the sum of the component parts.

You should note that as ACCT3323 Strategic Management accounting is deemed to be a large unit, final raw marks may be subject to the scaling policies of the UWA Business School. The scaling of marks is an acceptable academic practice as it ensures comparability between classes. Thus, the UWA Business School reserve the right to scale marks where it
is considered necessary to maintain consistency and fairness across all units taught by the Business School.

Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning outcomes as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the unit.

**Submission of assignments**

Submit your assignment during lecture. Please remember to attach an Assignment Cover Sheet to the front of your assignment. You can download and print your Assignment Cover Sheet from the Students web page [http://www.business.uwa.edu.au/students/assessments](http://www.business.uwa.edu.au/students/assessments)

**Student Guild**

Contact details for the Student Guild are as follows:
Phone: (+61 8) 6488 2295
Facsimile: (+61 8) 6488 1041
E-mail: enquiries@guild.uwa.edu.au
Website: [http://www.guild.uwa.edu.au](http://www.guild.uwa.edu.au)

**Charter of student rights and responsibilities**

The Charter of Student Rights and Responsibilities upholds the fundamental rights of students who undertake their education at the University of Western Australia. The Charter recognises that excellence in teaching and learning requires students to be active participants in their educational experience. It upholds the ethos that in addition to the University’s role of awarding formal academic qualifications to students, the University must strive to instil in all students the desire for independent scholarly learning, critical judgement, academic integrity and ethical sensitivity. Please refer to the guild website the full charter of student rights, located at: [http://www.handbooks.uwa.edu.au/undergraduate/poliproc/policies/StudentRights](http://www.handbooks.uwa.edu.au/undergraduate/poliproc/policies/StudentRights).

**Appeals against academic assessment**

In the first instance, you are strongly advised to talk informally to Peter Robinson about any grade that you are dissatisfied with that has been awarded to you for any item of assessment in ACCT3323 Strategic Management Accounting. The University also provides the opportunity for students to lodge a formal appeal against any mark for which they feel is unfair. Any student making such an appeal is under an obligation to establish a prima facie case by providing particular and substantial reasons for the appeal. If you wish to proceed with making a formal appeal, it is recommended that you first contact the Guild’s Education Officers for their assistance in the appeals process.

There is a 20-day time limit for making any such formal appeal. An appeal against academic assessment may result, as appropriate, in an increase or decrease in the mark originally awarded. The University regulations relating to appeals and the form on which the appeal should be lodged can be found at [http://www.secretariat.uwa.edu.au/home/policies/appeals](http://www.secretariat.uwa.edu.au/home/policies/appeals).