Tutorial letter 103/1/2016

Principles of Management Accounting

MAC2601

Semester 1

Department of Management Accounting

IMPORTANT INFORMATION:

This tutorial letter contains very important information regarding your module.

BAR CODE

CONTENTS

NB: This tutorial letter must be read in conjunction with Tutorial letter 101/2016 and the study guides.

1. INTRODUCTION

Dear Student

This Tutorial Letter (103) contains assignments 1 and 2 for semester 1 of 2016. You will find important general information about assignments 1 and 2 in your Tutorial Letter 101 and online. It is very important that you refer to Tutorial Letter 101 for more information about Assignments 1 and 2 before you attempt these assignments.

We also include other information that may be helpful in the process of completing your assignments.

Kind regards,

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Any changes in lecturers' details will be communicated via myUnisa.			

2. PLAGIARISM

If you worked together in a study group, remember that you still have to submit your own work (and written in your own words if it is a written assignment). For purposes of MAC2601, this requires that you do all the calculations yourself when it comes to any type of MAC2601 assignment, i.e. you can discuss how to approach a question, but you have to implement this approach by yourself. If the lecturers find any similar-looking/worded assignments, all parties involved will get zero for their assignment mark.

By submitting any MAC2601 assignment, you automatically declare that you have submitted your own work and that you are aware of the consequences of being guilty of plagiarism.
It is also *not* acceptable that an external institution does the assignment with/for you.

Plagiarism is the act of taking the words, ideas and thoughts of others and passing them off as your own. It is a form of theft which involves a number of dishonest academic activities. All students receive the *Disciplinary code for students* (latest version) at registration. Please study the code. You must read Unisa's *Policy on copyright infringement and plagiarism*.

3. ASSIGNMENT 01/2016 (FIRST SEMESTER ONLY): MULTIPLE-CHOICE

Instructions:

- For this assignment you have to study **Topics 1 – 5**.
- The submission of the **compulsory** Assignment 01/2016 will prove that you are an active student and will therefore also earn you admission to the examination.
- Each multiple choice question will be worth 5 marks each.
- Marks awarded for Assignment 01/2016 weigh 25% in the calculation of your semester mark.
- The due date for this assignment is **29/02/2016** and **no extension of time will be given for the submission of the assignment.**
- This assignment must be completed on the mark-reading sheet supplied or submitted electronically via myUnisa. Please refer to ***myStudies@Unisa*** on how to use and complete a mark-reading sheet or how to submit a multiple-choice assignment via myUnisa.
- Please remember to enter the unique number of the assignment on the mark-reading sheet.
- The unique number for this assignment is **800734**.

QUESTION 1 – COST CONCEPTS AND ESTIMATION

Farrow Fisheries (Pty) Ltd operates in the fishing industry. The company incurs semi-variable machine rental costs on a regular basis in all its divisions. The variable cost is calculated per hour that a specific machine is operated and the estimated fixed cost is estimated to be consistent from month to month for a specific machine.

Additional information:

1. One of the company's divisions, "Sardines", incurred the following semi-variable costs for the individual months of the financial year ended 31 March **2016**:

Month	Hours that Machine A was in operation	Total cost incurred on rental of Machine A (R)
January	120	650 180
February	150	680 030
March	80	600 002
April	230	775 000
May	60	574 995
June	80	595 113
July	220	765 009
August	190	730 028
September	200	742 294
October	170	705 323
November	140	670 100
December	100	617 980

2. Another division of the company is "Pilchards". This division's semi-variable rental costs of Machine B for the year 31 March 2016 will be budgeted as y = a + bx where:
   - *y* represents the budgeted total semi-variable Machine B rental cost for the full period of twelve months.
   - *a* represents the budgeted total fixed Machine B rental cost for the full period of twelve months.
   - *b* represents the budgeted variable Machine B rental cost per hour that Machine B is in operation, and
   - *x* represents the budgeted number of hours Machine B is expected to be in operation over the twelve month-period.

   For this division, a = R120 000, b = R200 and Machine B is expected to be in operation for a total of 1 800 hours during the financial year ended 31 March 2016.

   This division sells canned pilchards at R10 per small can. Each can spends 45 seconds on Machine B. Budgeted fixed costs of the division amount to R600 000 and other budgeted variable costs per can is R3 for 2016.

   No inventory is kept.

QUESTION 2 – ACCOUNTING FOR MATERIAL, LABOUR AND OVERHEADS

Mavis Limited has collected the following data for the 2016 financial year for its retail division:

EOQ (in units)	4 800
Total variable ordering cost to place purchase orders for the year	R64 000
Variable cost to carry one unit for one year	R18
Variable cost to place one order	R25

A machine operator in the construction division of Mavis Limited earns R140 per hour. The company operates a five-day, 40-hour week. Each staff member is entitled to 10 working days' annual leave, and a holiday bonus equal to two weeks' normal pay.

There are 10 paid public holidays annually. Idle time allowed is equal to 6% of available clock time. The company contributes 10% of normal wages (including vacation pay) to the pension fund and R18 450 to the medical aid fund. Apply a 52-week year.

Mavis Limited's production division uses direct machine hours as the basis for allocating overheads to production. Budgeted overheads for the next year are R250 000 and budgeted machine time is 55 000 hours. These hours are equal to the average long-term capacity utilisation of the machines.

By the end of the year, total machine time was 58 535 hours and the actual overhead cost was R262 000. The company produced 25 000 units of its product.

QUESTION 3 – METHODS OF INVENTORY VALUATION

An extract from the records of Phillemon Limited shows the following movement of material in the month of January 2016:

01	Opening inventory	600	units @ R10 each
03	Purchased	1 900	units @ R10,80 each
08	Issued	1 200	units to production
11	Purchased	1 800	units @ R11 each
14	Issued	1 600	units to production
19	Returned to store	400	units issued on 14 March
25	Issued	1 400	units to production
31	Returned to supplier	300	units purchased on 11 March

QUESTION 4 – DIRECT AND ABSORPTION COSTING

You received the following summary from the previous management accountant of Mangliet (Pty) Ltd:

	Financial year ended 31 January 2015 (actual) Units	**31 January 2016 (actual) Units**	**31 January 2017 (budgeted) Units**
Opening inventory	0	?	?
Sales	90 000	95 000	105 000
Production	110 000	80 000	115 000
	R	**R**	**R**
Selling price per unit	120	125	132
Variable production cost per unit	36	40	44
Variable selling cost per unit	2	3	4
Fixed production cost in total	440 000	440 000	450 000
Fixed administration cost in total	260 000	270 000	275 000

The company rounds to two decimal places throughout their calculations of costs per unit (If your answer differs only slightly from one of the options provided, it might be due to rounding off in different places in the calculations and we, therefore, recommend that you select the option closest to your own answer).

QUESTION 5 – ACTIVITY-BASED COSTING SYSTEM (ABC)

Washing Limited manufactures three products (namely: Omo, Surf and Sunlight) and uses the ABC method. The company uses the same machinery to manufacture all three products. Omo and Surf put a lot of pressure on the assembly machine and require frequent inspections from the technician. The technician's only task is to inspect the assembly machine.

Manufacturing overheads for the month of January 2016 were as follows:

	R	Cost driver
Assembly	2 500 000	Number of set-ups on assembly machine
Compression	3 000 000	Number of set-ups on compression machine
Indirect labour (technician salary)	120 000	Number of inspections
Total	5 620 000	

Additional information

The following information for January 2016 was obtained from the manufacturing department:

Machine	**Number of set-ups**	**Number of inspections**
Assembly	25	15
Compression	20	-
Total	**45**	**15**

The following information relates to January 2016 production:

Production	**Units produced**	**Assembly**	**Compression**	**Inspections**
Omo	10 000	8	7	6
Surf	9 800	11	9	6
Sunlight	5 000	6	4	3
Total	**24 800**	**25**	**20**	**15**

To answer (1) – (4) please refer to the information supplied in Question 1.

1. If Farrow Fisheries (Pty) Ltd applies the high-low method, the variable Machine A rental cost per hour that Machine A was in operation for March 2016 would be estimated as:

   (1) R6 476, 41
   (2) R6 213, 68
   (3) R4 655, 16
   (4) R1 176, 50

2. The total fixed Machine A rental cost for the financial year ended 31 March 2016 was:

   (1) R6 052 860
   (2) R1 045 595
   (3) R 645 585
   (4) R 504 405

3. The budgeted total semi-variable Machine B rental cost for the year ended 31 March 2016 will be:

   (1) R1 080 000
   (2) R 485 400
   (3) R 480 000
   (4) R 240 000

4. For Pilchards, the 2016 budgeted break-even point in units (cans) will be:

   (1) 1 600 000
   (2) 85 715
   (3) 160 000
   (4) 16 000

To answer (5) – (8), please refer to the information supplied in Question 2.

5. Mavis Limited's annual usage in units is:

   (1) 2 160 000
   (2) 12 288 000
   (3) 17 066 667
   (4) 800 000

6. The budgeted hourly labour recovery rate per clock hour for the construction division, rounded to the nearest rand, is:

   (1) R181,50
   (2) R182,28
   (3) R193,91
   (4) R200,74

7. The amount of applied overheads during the year for Mavis Limited, is:

   (1) R266 068
   (2) R278 839
   (3) R234 902
   (4) R246 178

8. The overhead cost component per unit in order to value inventory for the production division is:

   (1) R10,64
   (2) R10,00
   (3) R10,48
   (4) R 9,85

To answer (9) – (12), please refer to the information supplied in Question 3.

9. The value of inventory after the issue of 1 600 units to production (using the FIFO method of inventory valuation) is:

   (1) R19 800
   (2) R16 500
   (3) R20 520
   (4) R20 880

10. The number of units left in the stores after 300 units were returned to the suppliers are:

    (1) 100
    (2) 200
    (3) 300
    (4) 500

11. The value of closing inventory at 31 January 2016 using the **weighted average** method of inventory valuation would be:

    (1) R2 120
    (2) R2 168
    (3) R2 200
    (4) R2 000

12. The value of closing inventory at 31 January 2016 assuming that the 300 units were **not** returned to the supplier using the **FIFO** method of inventory valuation would be:

    (1) R5 000
    (2) R5 400
    (3) R5 420
    (4) R5 500

To answer (13) – (16), please refer to the information supplied in Question 4.

13. The budgeted value of closing inventory on 31 January 2017 using **direct** costing and the **FIFO** method of inventory valuation is:

    (1) R660 000
    (2) R600 000
    (3) R200 000
    (4) R196 000

14. The budgeted value of closing inventory on 31 January 2017 using **direct** costing and the **weighted average** method of inventory valuation is:

    (1) R718 650
    (2) R685 500
    (3) R657 000
    (4) R196 000

15. The budgeted value of closing inventory on 31 January 2017 using **absorption** costing and the **FIFO** method of inventory valuation is:

    (1) R1 111 000
    (2) R 718 650
    (3) R 227 500
    (4) R 196 000

16. The budgeted value of closing inventory on 31 January 2017 using **absorption** costing and the **weighted average** method of inventory valuation is:

    (1) R1 168 650
    (2) R 747 600
    (3) R 716 550
    (4) R 222 000

To answer (17) – (19), please refer to the information supplied in Question 5.

17. The overhead cost allocated to Surf amounts to:

    (1) R2 400 000
    (2) R3 000 000
    (3) R2 500 000
    (4) R2 498 000

18. The total overhead cost per unit of Sunlight amounts to:

    (1) R189,80
    (2) R244,80
    (3) R249,80
    (4) R254,90

19. The activity cost rate per set-up to be used for assembly is:

    (1) R100 000
    (2) R125 000
    (3) R150 000
    (4) R166 667

20. Which one of the following is the correct order in which to design an ABC system?

    (1) Identify cost drivers, create cost pools for each activity, identify activities & trace activities to cost object.

    (2) Identify activities, identify cost drivers, create cost pools for each activity & trace activities to cost object.

    (3) Create cost pools for each activity, identify cost drivers, identify activities & trace activities to cost object.

    (4) Create cost pools for each activity, identify activities, identify cost drivers & trace activities to cost object.

4. ASSIGNMENT 02/2016 (FIRST SEMESTER): WRITTEN QUESTIONS

Instructions and further information:

- For this assignment you have to study **Topics 1 – 12**.
- Marks awarded to Assignment 02/2016 count 75% towards your semester mark.
- The due date for this assignment is **31/03/2016** and **no extension of time will be given for the submission of the assignment**.
- Please remember to indicate the unique number of the assignment on the cover page of your answer.
- The unique number for this assignment is **778862**.
- **Submission of this assignment implies that you make the plagiarism declaration in this tutorial letter. If you are discovered to be in contravention of this declaration, you will be awarded 0% for your assignment 02.**
- It is our departmental policy to mark only pre-selected questions and/or sub-sections of questions to determine your mark for a written assignment. **This means that *not all* questions and sub-sections of questions will be marked.** We will not inform you beforehand which questions and/or sub-sections will be selected for marking, so it is in your best interest to do all the questions.
- You will find some common mistakes to avoid in attempting and submitting this assignment, as well as some answers to frequently-asked questions, in sections 5 and 6 of this tutorial letter.

QUESTION 1 – DIRECT AND ABSORPTION COSTING (25 marks)

Berry Star (Pty) Ltd manufactures and supplies golf clubs. The company currently supplies two types of golf clubs, Elite and Ordinary. The company uses the First-in-First-Out (**FIFO)** method of inventory valuation.

Budgeted information for the year ended 30 April 2016 is as follows:

	Elite	Ordinary
Per Unit	**R**	**R**
Selling price	600	650
Direct materials	100	120
Direct labour	20	25

Other costs	**R**
Fixed manufacturing overheads	1 000 000
Administrative salaries	640 000
Selling and distribution cost	800 000

Additional actual information for the year ended 30 April 2016:

		Elite	Ordinary	Company
		R	**R**	**R**
Sales	per unit	400	300	
Materials	per unit	40	30	
Direct labour	per unit	20	15	
Fixed manufacturing overheads				508 000
Admin salaries				640 000
Selling and distribution costs				?

Additional actual information

Quantity Schedule

	Elite	**Ordinary**
Sales	10 000	15 000
Production	12 000	17 500

1. Assume that there are no units in inventory on 1 May 2015.

2. The overhead recovery rate is based on normal capacity of 500 000 labour hours.

3. A set of Elite golf clubs requires 12 labour hours to manufacture and a set of Ordinary golf clubs requires 6 machine hours.

4. Selling and distribution costs for the company increased by 10% from the budgeted figures.

REQUIRED

(a) Prepare the actual statements of comprehensive income for the year ended 30 April 2016 according to the absorption costing method with separate columns for each product and the company as a whole. (20)

(b) Explain the impact of direct and absorption costing on net profit assuming that the company has closing inventories at the end of the financial period. (5)

QUESTION 2 – JOB COSTING AND STANDARD COSTING (35 Marks)

Komane-kruiwaens (Pty) Ltd has one division that manufactures wheelbarrows and another that landscapes gardens. Variable and fixed manufacturing overheads are allocated to products or jobs based on hours worked. Parts A and B below pertain to this company.

PART A

You have the following information available regarding January 2016 for the wheelbarrow-producing division:

Actual wheelbarrows produced and sold	60
Actual kilogram of material per wheelbarrow purchased and used	12
Actual cost of material purchased and used	R11 520
Standard price per kilogram of material	R14
Standard quantity of material per wheelbarrow	15
Labour rate variance	R600 (unfavourable)
Actual labour hours per wheelbarrow	5
Standard labour rate per hour	R38
Budgeted variable manufacturing overheads	R517,00
Budgeted labour hours for budgeted production of 55 wheelbarrows	258,50
Actual variable manufacturing overhead rate per labour hour	R2,30
Actual sales revenue	R30 100
Standard selling price per wheelbarrow	R500

No opening or closing inventory is kept in this division.

REQUIRED

(a) Calculate the following for January 2016:

i. Material purchase price variance (2)
ii. Total material variance (3)
iii. Actual labour rate per hour (4)
iv. Variable manufacturing overhead rate variance (3)
v. Variable manufacturing overhead efficiency variance (3)
vi. Selling price variance (2)

(b) Prepare the general ledger control account for variable manufacturing overheads. (3)

PART B

You have the following information available regarding January 2016 for the landscaping division (all figures are for the entire month unless a specific date is shown):

	Job Greenpoint	**Job Greenday**
Opening WIP – 1 January 2016	R50 000	-
Direct material actually used	R10 000	R15 000
Actual direct labour hours	12 employees worked 56 hours each on the job	18 employees worked 24 hours each on the job
Budgeted direct labour hours	700	500
Actual direct labour rate per hour	R50	R40
Variable manufacturing overhead rate per direct labour hour	R10	R10

Additional information:

- Total budgeted fixed overheads specifically for this division for January 2016 were R12 000.
- Total actual fixed overheads for the division for January 2016 were R10 000. There were no other jobs than the above two jobs being worked on or budgeted for in January 2016.
- Job Greenday was completed on 31 January 2016 and immediately charged to the client at a selling price of R50 000.
- Job Greenpoint was incomplete on 31 January 2016.
- The direct materials opening balance on 1 January 2016 was R30 000 and additional materials with a cost price of R21 000 was purchased in January 2016.

REQUIRED

(a) Calculate the following:

(i) Total profit or loss on Job Greenday. (5)

(ii) Total inventory value on 31 January 2016 (6)

(b) Prepare the work-in-process control account in the general ledger for January 2016. Balance the account properly. (4)

QUESTION 3 – ACTIVITY-BASED COSTING SYSTEM (ABC) (20 Marks)

Chest of Drawers (Pty) Ltd manufactures a single product, chest of drawers that it sells to furniture distributing companies. The company has a simple ABC system that it uses for management accounting purposes.

You have been provided with the following information for the year ended 29 February 2016

The company has two overhead departments whose costs are listed below:

Manufacturing overhead	R600 000
Selling and distribution overhead	R200 000
Total overhead costs	**R800 000**

Chest of Drawers has the following activity pools and activity measures:

Activity cost pool	**Activity measure**
Volume related	Number of units
Order related	Number of orders
Customer support	Number of customers
Other	Not applicable

Costs assigned to the 'Other' activity cost pool have no activity measure. They consist of the costs of unused capacity and the company sustaining costs, neither of which is assigned to products, orders or customers.

You are provided with the following information regarding how Chest of Drawers allocates the costs of manufacturing overhead and selling and distribution overhead to the activity pools.

Manufacturing overhead	**Volume related**	**Order related**	**Customer support**	**Other**	**Total**
Manufacturing overhead	?	35%	5%	15%	100%
Selling and distribution overhead	15%	40%	?	25%	100%
Total activity	1 200 units	200 orders	100 customers		

REQUIRED

(a) Calculate the first-stage allocations of manufacturing overhead costs to activity pools. (5)

(b) Calculate the activity rates for the activity cost pools. (5)

(c) Steinhoff Furniture (Pty) Ltd is one of Chest of Drawer's customers. Steinhoff Furniture in the last financial period they ordered chest of drawers five (5) different times. They also ordered a total of 100 chest of drawers during the year. Calculate the overhead costs of the 500 chest of drawers and 5 orders. (5)

(d) The selling price of each chest of drawer is R1 500. The cost of direct material is R120 per unit; direct labour is R80 per unit. Calculate the profit on the 500 units ordered by Steinhoff Furniture. (5)

QUESTION 4 – PROCESS COSTING, JOINT AND BY-PRODUCT AND BUDGETING

PART A **(35 Marks)**

The following quantity statement is available for Mokopane (Pty) Ltd for February 2016:

Physical units			Equivalent units			
Input		**Output**	**Raw materials**		**Conversion cost**	
(units)	**Details**	**(units)**	**Units**	**%**	**Units**	**%**
75 000	WIP - opening					
225 000	Put into production					
	Completed and transferred	210 000	210 000	100	210 000	100
	Normal loss	22 000	22 000	100	11 000	50
	Abnormal loss	8 000	8 000	100	4 000	50
	WIP - closing	60 000	60 000	100	24 000	40
300 000		300 000	300 000		249 000	

In addition, the following cost information is available for February 2016:

	R
WIP: 1 February 2016	
Material	110 000
Conversion cost	155 000
Conversion cost for February 2016	1 720 250
Material added during February 2016	875 400

REQUIRED

(a) Prepare the following statements for February 2016 under the assumption that Mokopane (Pty) Ltd uses the weighted average method of inventory valuation and that wastage occurs when the process is 50% complete:

(i) Production cost statement. (3)
(ii) Cost allocation statement. (5)

(b) Calculate and allocate the Rand value of the normal loss for purposes of the allocation statement for February 2016. (5)

(c) Explain how the quantity and production cost statement would differ if the First-in-First-out **(FIFO)** valuation method was used instead. (5)

PART B

Alphabetic Manufacture Limited operates a process in which there are no work in progress inventories. Two joint products (A and B) are created. Joint production costs last month were R245 000. Information (in units) relating to last month is as follows:

Product	Sales (units)	Opening inventory of finished goods	Closing inventory of finished goods	Selling price per unit
A	8000	800	300	R50
B	4400	400	500	R45

REQUIRED

Prepare the statement of comprehensive income for both products if the joint costs are allocated according to the number of units produced. (6)

PART C

The following information was provided by Green Stores.

1. The bank account shows a credit balance of R1 790 on 28 February 2016.
2.

	Actual sales			Budgeted sales	
	December (R)	January (R)	February (R)	March (R)	April (R)
Cash sales	8 000	9 000	10 800	11 000	12 000
Credit sales	17 000	18 000	20 000	21 000	22 000
Cash purchases	5 000	4 600	4 800	6 000	5 500
Credit purchases	9 000	9 800	10 200	11 000	10 500
Current expenses	1 800	1 750	1 900	2 000	1 850

3. Debtors pay their accounts as follows:

   - 25% after 30 days
   - 50% after 60 days
   - 20% after 90 days
   - 5% written off after 120 days

4. Creditors are paid one month after purchases.
5. Current expenses are paid in cash, two months after they have been incurred.
6. Depreciation amounts to R700 per month.
7. A building is rented out at R1 500 per month. The rent is received monthly and increases annually on 1 March by 5%.New equipment was purchased on 2 January 2016 for R12 000. It will be repaid in four equal monthly payments.
   The first payment is due on 28 February 2016.
8. New equipment was purchased on 2 January 2016 for R12 000. It will be repaid in four equal monthly payments. The first payment is due on 28 February 2016.

REQUIRED

Prepare the debtors collection schedule and cash budget of Greenstores for 31 March 2016. (11)

5. COMMON MISTAKES TO AVOID

The following are a few examples of mistakes that students often make in MAC2601. The first section relates to the submission of assignments and the second to MAC2601 contents. Please try to avoid these **mistakes**, as they could cost you marks:

Assignment submission

1. Submitting assignment 02 online as an MS Excel or MS Word file instead of in PDF format.
2. Submitting the wrong module's assignment or an unrelated document as if it is the MAC2601 assignment.
3. Read-protecting the assignment 02.
4. Not showing and referencing all your calculations in assignment 02.
5. Not reading the "required" carefully.
6. Looking for a question of the same format to use as a "recipe" for answering the assignment question instead of referring back to basic principles to answer the question.
7. Allowing someone to assist you with any MAC2601 assignments that need to be your own work!

Content: General

1. Omitting opening and closing inventory in a direct and absorption costing question even if these exist.
2. Using the FIFO method when a question requires the weighted average method to be used, and vice versa (various topics).
3. Using the direct costing method when use of the absorption costing method is required, and vice versa.
4. Omitting the formulae used in a CVP question.
5. Omitting the actual production in standard costing variance calculations.
6. Treating variable selling costs as part of variable production costs.
7. Calculating variable selling costs based on production units instead of sales units.
8. Preparing incomplete general ledger accounts for a job costing system and/or omitting applied overheads.
9. Calculating only the difference between direct and absorption costing profits and presenting this as a "reconciliation" (the difference needs to be explained by further calculations e.g. like in study guide 1, activity 10.2).
10. Not knowing how to calculate the normal loss in a process costing system.
11. Doing only calculations when asked to draw a decision tree.

6. FREQUENTLY-ASKED QUESTIONS

The following are examples of questions that the lecturers frequently get with regard to written assignments:

Q: *Why have I not received my assignment 02 marks yet?*

A: Assignment 01 is a multiple-choice (MCQ) assignment. It is marked automatically by the computer system. However, assignment 02 takes longer to process and mark as it is a written assignment that is marked by a (human) internal or external marker. Marks are captured as individual assignments are marked and therefore not released all at once for all the students registered for the module as with a MCQ assignment. It can take more than a month after the due date for your marks for assignment 02 to become available. If you, however, suspect that your assignment was not received by the University, etc., please contact Student Assessment Administration urgently and before the exam date.

Q: *What do I do if I do not agree with my assignment 02 mark?*

A: Please e-mail a copy of your marked and returned assignment to MAC2601-16-S1@unisa.ac.za **before the exam date**, clearly indicating with what and why you do not agree. The lecturers will investigate whether your marks need to be adjusted or not. No assignment marks will be adjusted after the exam date, so make sure that you follow up with us in time.

Q: *Can I submit my assignment through the post?*

A: Yes, we do allow it, although submitting your assignment online may provide an easier trail to follow should there be any doubt about whether the University received it or not. However, if you submit by post, **please ensure that you keep a copy of your assignment** in case we never received it and require a re-submission.