Unit Outline 2012
Faculty of Business, Government & Law

Management Accounting
6375
This Unit Outline must be read in conjunction with:

a) *UC Student Guide to Policies*, which sets out University-wide policies and procedures, including information on matters such as plagiarism, grade descriptors, moderation, feedback and deferred exams, and is available at *(scroll to bottom of page)*

b) *UC Guide to Student Services*, and is available at *(scroll to bottom of page)*

c) Any additional information specified in section 6h.

### 1: General Information

1a Unit title    Management Accounting

1b Unit number    6375

1c Teaching period and year offered    Winter Term 2012

1d Credit point value    3 cps

1e Unit level    2

1f Name of Unit Convener and contact details (including telephone and email)
   Peter Graham – unit convener
   Room: 6C 25
   Phone: 6201-2734
   e-mail: peter.graham@canberra.edu.au

   Hai Wei Fan – Lecturer
   Room: 6C8
   Phone: 6201 2200
   e-mail: hai.fan@canberra.edu.au

1g Administrative contact details (including name, location, telephone and email)
   Peter Graham – unit convener
   Room: 6C 25
   Phone: 6201-2734
   e-mail: peter.graham@canberra.edu.au
2: Academic Content

2a Unit description and learning outcomes
This unit considers the fundamental concepts and tools used by accountants to provide information for management planning and control, and to identify and measure the cost of products and services.

Learning Outcomes
On successful completion of this unit students will have: (1) a thorough understanding of costing and cost allocation approaches under a variety of decision making settings; (2) knowledge of modern management accounting techniques including as inventory management, JIT, quality control and ABC; (3) the ability to interpret data and reports; and present, discuss and defend views.

2b Generic skills
The following generic skills will be developed within this unit:
1. Communication;
2. Analysis and inquiry;
3. Problem Solving;
4. Working independently and with others;
5. Professionalism and social responsibility.

2c Prerequisites and/or co-requisites
Accounting for Managers is a prerequisite for the unit

3: Delivery of Unit and Timetable

3a Delivery mode
This unit will be offered intensively as per the schedule in 3b.
### Timetable of activities, such as lectures/ tutorials/ practicals/ field classes, showing key dates and topics

<table>
<thead>
<tr>
<th>Seminar</th>
<th>Learning Outcomes (LO)</th>
<th>Activity</th>
</tr>
</thead>
</table>
| 1 HW | LO1, LO3 | Lecture: Cost Behaviour, Cost Drivers and Cost Estimation (Ch 3)  
Lecture: Product Costing Systems (Ch 4) |
| 2 HW | LO1, LO3 | Lecture: Process Costing Systems (Ch 5)  
In class activity: 3.11, 3.21, 3.24, 3.39, 3.40 |
| 3 HW | LO1, LO3 | Lecture: Service Costing (Ch 6)  
In class activity: 4.22, 4.24, 4.25 (parts 1 & 2 only), 4.27 |
| 4 HW | LO1, LO3 | Lecture: A Closer Look at Overhead Costs (Ch 7)  
In class activity: 5.29, 5.34, 5.37 (parts 1, 2, 3, 4, 5) |
| 5 HW | LO1, LO3 | Lecture: Activity Based Costing (Ch 8)  
In class activity: 6.27, 6.28, 6.30, 6.32, 6.43 |
| 6 HW | LO1, LO2, LO3 | Lecture: Standard Costs – Direct Materials & Direct Labour (Ch 10)  
In class activity: 7.31, 7.32, 7.39, 7.40 |
| 7 PG | | **Review Test will be held at the start of seminar time**  
In class activity: 8.21, 8.22, 8.27, 8.37 |
| 8 PG | LO1, LO2, LO3 | Lecture: Financial Performance Reports & Transfer Pricing (Ch 12)  
In class activity: 10.24, 10.26, 10.40 |
| 9 PG | LO1, LO2, LO3 | Lecture: Managing Suppliers and Customers (Ch 15)  
In class activity k: 12.24, 12.26, 12.29, 12.30, 12.35 |
| 10 PG | LO1, LO2, LO3 | Lecture: Managing Costs and Quality (Ch 16)  
In class activity: 15.31, 15.33, 15.35, 15.40 |
| 11 PG | LO1, LO2, LO3 | Lecture: Sustainability and Management Accounting (Ch 17)  
In class activity: 16.32, 16.35, 16.41, 16.43 |
| 12 PG | LO1, LO2, LO3 | Lecture: Pricing & Product Mix Decisions (Ch 20)  
In class activity: 17.26, 17.28, 17.29, 17.34 |
| 13 HW | | Lecture: Review & student feedback  
4: Unit Resources

4a Lists of required texts/readings
- This text is available from the Co-op Bookshop

4b Materials and equipment
A non-programmable Calculator will be required for the unit.

4c Unit website
Access to the unit website on www.learnonline.canberra.edu.au (Moodle) is a requirement for students enrolled in the unit. Students are expected to regularly check the site for information updates and announcements. Students will also be required to contribute to topic discussion forums on Moodle.

5: Assessment

5a Assessment overview

<table>
<thead>
<tr>
<th>Assessment item (including exams held in the exam period)</th>
<th>Due date of assignments</th>
<th>Weighting (total to equal 100%)</th>
<th>Addresses learning outcome(s)</th>
<th>Related generic skill(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review Test</td>
<td>28th June 2012</td>
<td>20%</td>
<td>LO1, LO2, LO3</td>
<td>2, 3, 4, 5</td>
</tr>
<tr>
<td>Moodle-Forum Discussion (1, 2, 3 and 4)</td>
<td>Fridays at 6pm for 22nd June, 29th June, 6th July and 13th July</td>
<td>30%</td>
<td>LO1, LO2, LO3</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>Final Examination</td>
<td>Exam Period</td>
<td>50%</td>
<td>LO1, LO2, LO3</td>
<td>1, 2, 3, 4, 5</td>
</tr>
</tbody>
</table>

5b Details of each assessment item

Review Test
Description: A 60 minute review test will be held at the start of seminar 7 (9:30 Thursday 28th June 2012 in room 2B09). The review test will cover material relating to chapters 3, 4, 5, 6 & 7) of Langfield-Smith et al (2012). The review test will consist of 30 multiple-choice questions. The questions will be a mix of theory and practical questions.

Permitted materials: You will be allowed to take a non-programmable calculator, 2B pencil (for computer marked answer sheets), sharpener and eraser into the review test. A non-electronic language dictionary is also permitted. The test will be a closed book examination.

Failure to sit the review test: If you fail to sit the review test, and your failure is due to illness, misadventure or unavoidable commitments, please discuss the matter with the unit convener before the test or as soon as possible thereafter. Alternative assessment arrangements will be made individually. If you fail to sit the review test, and your failure is without acceptable grounds, you will score zero for this assessment item.
Moodle Forum Discussion

Description: Students will be required to regularly contribute to forum group discussions during the winter term. Students will be expected to contribute to all four discussion forums within their assigned forum group. Answers to forum questions should be completed within a limit of 400 words. Note students are also welcome to provide positive comments on other student forum submissions.

We have set some discussion questions from the text as follows in the table below:

<table>
<thead>
<tr>
<th>Forum Discussion</th>
<th>Weighting towards continuous assessment</th>
<th>Question to be answered</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Forum 1</strong></td>
<td>7.5%</td>
<td>Briefly provide a real life example of cost behaviour. Your example should incorporate the following concepts (fixed cost, variable cost, level of activity). Your solution should draw on your own personal experiences (examples may relate to your current or previous employment, volunteer work or personal experiences as a customer of goods and services). Examples are not to be drawn from your text book.</td>
</tr>
<tr>
<td>Open from 18th – 22nd June</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Forum 2</strong></td>
<td>7.5%</td>
<td>Provide a real life example of an entity that is likely to use (1) process costing; and (2) job costing. Your discussion should clearly describe why you believe the entity would use (1) or (2). Your solution should draw on your own personal experiences (examples may relate to your current or previous employment, volunteer work or personal experiences as a customer of goods and services). Examples are not to be drawn from your text book.</td>
</tr>
<tr>
<td>Open from 25th – 29th June</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Forum 3</strong></td>
<td>7.5%</td>
<td>Briefly describe what factors may impede the introduction of activity based costing in an organisation. Examples are not to be drawn from your text book.</td>
</tr>
<tr>
<td>Open from 2nd – 6th July</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Forum 4</strong></td>
<td>7.5%</td>
<td>Provide separate examples of how (1) environmental cost information; and (2) social performance information may change management decision making. Examples are not to be drawn from your text book.</td>
</tr>
<tr>
<td>9th - 13th July</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>30%</td>
<td></td>
</tr>
</tbody>
</table>

Allocation of Marks for Forum Discussion

<table>
<thead>
<tr>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>90%</td>
</tr>
<tr>
<td>10%</td>
</tr>
<tr>
<td>TOTAL</td>
</tr>
<tr>
<td>100%</td>
</tr>
</tbody>
</table>

Failure to complete nominated tasks: In the event that a student does contribute to all four weekly forum discussions by the specified closing time, then the student will score zero for the assessment item. If student has acceptable reasons for not contributing to forum discussions, as per university policy, the marks for the forum will be moved to the final exam.

It is each student’s responsibility to make the unit convenor aware of any major problems in a timely manner so that any issues are resolved as quickly as possible.
**Final examination**

A three-hour final examination will be held during the University examination period. You need to arrange your affairs to be available to sit the final examination, or a deferred examination if necessary, at any time during this period.

Materials permitted in the examination will be:
- Two sides of A4 notes (provided on 1 A4 page)
- Calculator - non-programmable
- Non-electronic Language Dictionary

The final examination must be completed in pen, with each question started on a new page and the question number entered in the box at the top right hand side of the page.

Academic Board has a stated policy on "Illness during the examination period". See 7.1 of the document "Studying at the University of Canberra: A Guide to Policies and Procedures". Section 7.2 details the procedure for seeking a deferred examination.
5c **Special assessment requirements**
Nil

5d **Supplementary assessment**
Supplementary assessment will be offered only in those cases covered by University policies. See paragraph 6.7 of the Guide to Policies and Procedures for further information.

5e **Academic Integrity**
Students have a responsibility to uphold University standards on ethical scholarship. Good scholarship involves building on the work of others and use of others’ work must be acknowledged with proper attribution made. Cheating, plagiarism, and falsification of data are dishonest practices which contravene academic values.

5f **Text-matching software**
Text-matching software from an external service (such as Turnitin) will not be used in this unit to check for plagiarism

### 6: **Student Responsibility**

6a **Workload**
The amount of time you will need to spend on study in this unit will depend on a number of factors including your prior knowledge, learning skill level and learning style. Nevertheless, in planning your time commitments you should note that for a 3cp unit the total notional workload over the semester or term is assumed to be 150 hours. These hours include time spent in classes. The total workload for units of different credit point value should vary proportionally. For example, for a 6cp unit the total notional workload over a semester or term is assumed to be 300 hours.

6b **Special needs**
Students who need assistance in undertaking the unit because of disability or other circumstances should inform their Unit Convener or UC AccessAbility (formerly the Disabilities Office) as soon as possible so the necessary arrangements can be made.

6c **Participation requirements**
Attendance and participation at seminars is not compulsory. Past experience suggests that participation may improve student performance, so we strongly recommend that students actively participate in class to improve their unit learning outcomes and generic skills.

6d **Withdrawal**
If you are planning to withdraw please discuss with your unit convener. Please see [this link](#) for further information on deadlines.
6e **Required IT skills**
Students are expected to be able to use *MS Word, MS Powerpoint* in addition to University systems available over the Internet (eg *OSIS, Email, LearnOnline, Library Catalogue, Library Databases*).

6f **Costs**
Students can expect the following costs:
- Tuition fees
- Textbook
- Stationery
- Calculator

Students who choose to print material from the Internet rather than read it on screen may incur substantial printing costs.

6g **Work placements, internships or practicums**
Not applicable.

6h **Additional information**
Not applicable.

7: **Student Feedback**
All students enrolled in this unit will have an opportunity to provide anonymous feedback on the unit at the end of the Semester via the Unit Satisfaction Survey (USS) which you can access by logging into MyUC via the UC homepage: [http://www.canberra.edu.au/home/](http://www.canberra.edu.au/home/). Your lecturer or tutor may also invite you to provide more detailed feedback on their teaching through an anonymous questionnaire.

8: **Authority of this Unit Outline**
Any change to the information contained in Section 2 (Academic content), and Section 5 (Assessment) of this document, will only be made by the Unit Convener if the written agreement of Head of Discipline and a majority of students has been obtained; and if written advice of the change is then provided on the unit site in the learning management system. If this is not possible, written advice of the change must be then forwarded to each student enrolled in the unit at their registered term address. Any individual student who believes him/herself to be disadvantaged by a change is encouraged to discuss the matter with the Unit Convener.