



## Management Accounting

ACG 24 OUA Study Period 1 - 2016

External - Distance Education

## Introduction

### Welcome

Welcome to the unit Management Accounting

By the end of the study period you will meet the objectives of this course, fully equipped with a wide range of management accounting tools and techniques.

Firstly, after completing this course, you will have an understanding of how management accounting information plays a critical role in assisting management in organisational planning, controlling and decision-making. Secondly, you will be equipped with the conceptual and practical understanding necessary to prepare, use and interpret management accounting information. Finally, you will gain knowledge of how management accounting assists in significant business activities, and helps to create a competitive advantage.

This unit revolves around the online course website and it is essential all students interact continuously with the instructions and materials posted on this website. In this unit, continuous assessment will provide all students with the opportunity to assess their understanding of management accounting concepts and tools. An argumentative essay assignment will give you the opportunity to research independently and enhance your presentation and/or argumentative essay skills, time management and critical thinking capabilities. Tools such as MyAccountingLab will enable you to gain proficiency in solving management accounting problems. The interactive format of the topic material will enable you to work on your conceptual, technical, communication and presentation skills and make you aware of the importance of impression management and, if conducted in a group, group dynamics to accomplishing tasks successfully. All these activities will prepare you for the final exam which is an examination of your conceptual and technical learning in this course.

We hope that you enjoy this course and are able to apply the skills acquired in Management Accounting to practical situations in your future careers.

All the best in your studies.

Mrs Christa Viljoen  
Unit Coordinator

Dr Amanda Carter  
Co-unit Coordinator

## Unit Coordinator(s)

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## School Contact Details

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## General Enquiries

### UniSA Student Advisers

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Website: <https://i.unisa.edu.au/Campus-Central/OUA/>

## Online resources for your unit

Online resources for this unit can be accessed from your unit homepage via your UniSA student portal <https://my.unisa.edu.au>.

Please also check the OUA @ UniSA website for frequently asked questions and information on administrative processes for OUA students studying with UniSA. <https://i.unisa.edu.au/Campus-Central/OUA/>

OUA students enrolled in UniSA units are eligible to use the Library to support their study. Regardless of where you live UniSA's Off Campus Library Service can help you. Services include phone and online assistance, electronic document delivery to your desktop and postal delivery of loan items and documents. [unisa.edu.au/library-ocls](https://unisa.edu.au/library-ocls)

Unibooks is UniSA's preferred textbook supplier and textbooks can be purchased online at [www.unibooks.com.au](http://www.unibooks.com.au).

# Unit Overview

## Prerequisite(s)

ACG 11 Accounting for Business

## Corequisite(s)

There are no corequisite Units to be completed in conjunction with this Unit.

## Unit Aim

To provide students with an overview of how management accounting information plays a critical role in organisational planning, controlling, decision-making and learning and to equip students with the conceptual and practical understanding necessary to use and interpret management accounting information.

## Course Objectives

On completion of this Unit, students should be able to:

CO1. describe the roles of management accounting in planning, control and decision-making

CO2. outline the various costing systems used by organisations for control, planning and decision-making and be able to calculate product costs using conventional and contemporary approaches to costing

CO3. identify the information needs and produce financial analyses and reports for management for a range of decisions such as costing, cost estimation, pricing, profitability analysis, product mix, working capital management and outsourcing

CO4. develop budgets and long-term financial plans

CO5. evaluate types of organisational structures including concepts for responsibility accounting, authority delegation and control

Upon completion of this Unit, students will have achieved the following combination of Graduate Qualities and Unit Objectives:

|     |  | Graduate Qualities being assessed through the Unit |     |     |     |     |     |     |
|-----|--|--|-----|-----|-----|-----|-----|-----|
|     |  | GQ1  | GQ2 | GQ3 | GQ4 | GQ5 | GQ6 | GQ7 |
| CO1 |  | •  |     |     |     | •   | •   | •   |
| CO2 |  | •  |     | •   | •   |     | •   |     |
| CO3 |  | •  | •   | •   | •   |     |     |     |
| CO4 |  | •  |     | •   | •   | •   | •   |     |
| CO5 |  | •  | •   |     |     |     |     |     |

## Unit Statement

Management accounting information that creates value; cost terms, concepts & behaviour; product costing systems; job and process costing; overhead costs; ABC; budgeting; tactical decision-making; cost decision-making and product-mix; CVP analysis and product mix; working capital; organisational structures; reporting for management decision making.

## Teaching and Learning Arrangements

External

13 weeks

## Value of Unit

4.5 unit points

## Additional assessment requirements

Students must achieve 50% or more for the entire course with a minimum of 50% in the final examination to pass this course.

## Special Requirements

Students must achieve 50% or more for the entire unit with a minimum of 50% in the final examination to pass this unit.

## Supervised assessment/exam

This unit involves a supervised exam. Please be sure to read the section entitled 'Assessment Summary' later in this *Unit information*. Alternatively, you can also access information about exam processes online at <https://i.unisa.edu.au/Campus-Central/OUA/>

## Study schedule

A table outlining the unit structure and study schedule is printed at the back of this guide. Please refer to it for important information regarding due dates for assignments.

## Further Unit Information

### Facebook Groups- Important Note

The preferred means for you to communicate about an OUA unit, its content, assessment and any queries, is

via the discussion forum(s) in the course website. Some students choose to set up Facebook discussion pages to promote social contact and to discuss the unit, where they can control who participates.

Whether or not you are using the official discussion forum(s), those of you who are using Facebook or any other social media need to be aware that:

1. There are risks in sharing assessable information in a public forum as other students may copy your ideas and they will be in breach of paragraphs 9.2.2 (c) and 9.2.1 (f) of the UniSA Assessment Policies and Procedures Manual. Both of these breaches usually incur a minimum penalty of zero for an assignment.
2. Discussion on Facebook sites is not monitored by the unit coordinators and so may be misleading or wrong; without this supervision, you must be very careful in assuming that any technical discussion is accurate or relevant.
3. Under no circumstances should you engage in defamatory exchanges on Facebook or other social media sites – whether the postings relate to other students or to academic staff or to the University. If we become aware of any comments that are defamatory, the matter will be referred for formal action by the University's lawyers if those comments are not retracted or removed upon request. Accordingly, we strongly suggest that your discussion on any forum must be of a professional standard and not involve any personal attack or openly derogatory statements.

# Learning Resources

## Textbook(s)

You will need continual access to the following text(s) to complete this Unit. The library does not hold multiple copies of the nominated text books. You are strongly recommended to purchase the book(s).

Hornigren, CT, Datar, G, Rajan, M, Wynder, M, Maguire, W & Tan, R 2015, *Management accounting*, 2nd custom edn, Pearson Education Australia, Australia ISBN 9781488613814.

## Materials dispatch for this unit

Nil

## Materials to be accessed online

learnonline unit site

All other unit related materials can be accessed through your learn**online** unit site which you will be able to access from the my Courses section in myUniSA.

myUniSA

All study related materials can be accessed through: <https://my.unisa.edu.au>

# Assessment

## Use of recorded material

This unit will involve the production of audio and/or video recordings of UniSA students. To protect student privacy, you must not at any time disclose, reproduce or publish these recordings, or related material, in the public domain including online, unless the videoed students give consent for reproduction, disclosure or publication. This requirement is consistent with University statutes, by-laws, policies, rules and guidelines which you agreed to abide by when you signed the Student Enrolment Declaration.

## Assessment Summary

| # | Form of assessment    | Length | Duration | Weighting | Due date (Adelaide Time)         | Submit via  | Objectives being assessed |
|---|-----------------------|--------|----------|-----------|----------------------------------|-------------|---------------------------|
| 1 | Continuous assessment | N/A    | N/A      | 25%       | See study schedule for due dates | learnonline | CO1, CO2, CO3, CO4, CO5   |
| 2 | Argumentative Essay   | N/A    | N/A      | 25%       | 16 May 2016, 1:00 PM             | learnonline | CO1, CO2, CO3, CO5        |
| 3 | Examination           | N/A    | 3 hours  | 50%       | Date to be announced             | In person   | CO1, CO2, CO3, CO4, CO5   |

## Feedback proformas

The feedback proforma is available on your **learnonline** unit site. It can be accessed via the Feedback Form link in the Unit Essentials block.

## Assessments

### Continuous assessment (Graded)

The continuous assessment requires students to do on-line quizzes (post-class tests) in the learnonline unit website on a weekly basis. These quizzes will have a limited time for completion (20 minutes), and should be done on a weekly basis. The best five scores (out of eight, as the first post-class test will only be to familiarise yourself with the on-line process) obtained in these quizzes will count towards the final grade.

These post-class tests have no hints or help available to students.

**Also refer to the learnonline unit site for additional information as well as unit updates throughout the course.**

### Argumentative essay (Graded)

The assignment requires a student or group (maximum 4 students per group) to do an argumentative essay or presentation about a management accounting issue.

Details of selected issues will be made available no later than week 3.

The intention is to assist students to develop an understanding of the nature of an argument and what preparation as well as research and evidence are required to make a successful argument-based essay/presentation to management and/or clients. The textbook provides material that allows students to identify possible arguments about management accounting issues.

The essay / presentation guidelines and the criteria for assessing this assignment will be made available on the unit website early in the course. Resources on what is an argument, on what constitutes a persuasive argument and what are the required essay or presentation skills will also be made available on the unit webpage.

Provision has been made in your timetable in order to allow you some time to do your presentation. Students

are however encouraged to work on this assignment throughout the course consistently.

This assignment must be submitted in a Word document or as a PowerPoint presentation equivalent to 2000 words. Alternative formats of presentation (e.g. slides with speaker notes or video presentation with slides) will also be acceptable. Your name must be clearly identified on the cover page and/or the first page or slide of the submitted assignment.

**Also refer to the learnonline unit site for additional information as well as unit updates throughout the course.**

## Examination

### Final Exam

The exam will assess a student's understanding of and ability to apply various management accounting concepts under examination conditions. The exam will be held in week 14 or 15. The specific date will be available via [www.open.edu.au/exams](http://www.open.edu.au/exams) after week 7 of the study period.

The final exam will assess all topics. The exam assesses a student's progress towards meeting the unit objectives and fulfilling the qualities of a University of South Australia graduate.

The final exam is a closed book exam and only non programmable calculators are permitted. Mobile phones and other electronic devices are not permitted. The duration of the exam will be 3 hours plus 10 minutes reading time.

### Sample exam papers

A sample exam paper with solutions will be posted on the website during week 11 and I suggest that you download this to aid in your revision for the exam. The actual exam will have a similar structure.

### Special arrangements in examinations for Non-English Speaking Background (NESB) students

For students from a Non English Speaking Background, please be advised that it is your responsibility to contact the Exams and Results Team at UniSA by the end of week 8 of the study period to ensure that the correct arrangements for extra time in the exam are in place if you qualify. Students who qualify are also permitted to bring a hard copy English language or bilingual dictionary. This dictionary must not be enhanced or tampered with in any way. Electronic dictionaries are not permitted.

The requirement is accessible at <http://w3.unisa.edu.au/oua/exams/> and this is also accessible via the link provided in the Unit Outline, under 'Online Resources for your unit'.

Supplementary examinations are not available in this course. However, under certain circumstances, with special consideration, a deferred exam will be available.

## Penalties

A standard penalty of 10% per calendar day, or part thereof, will be deducted from the total available mark for the assignment, for up to 7 calendar days. After 7 calendar days the assignment will no longer be accepted.

Example: If a student scores 15/20 on assignment which is submitted two days late, four marks in total will be deducted (2 marks deducted per day – or 10% per day).

Unlike assignments received by the due date, where every endeavour will be made to provide grading and comments as soon as possible, assignments received after the due date for whatever reason will receive feedback at the course coordinator's convenience.

Occasionally assignments go missing during submission and return, although this is unusual. It is expected that students will make copies of all assignments and be able to provide these if required.



## Supplementary Assessment

Supplementary assessment is not available for this course.

## Important information about all assessment

All students must adhere to the University of South Australia's policies about assessment: <http://w3.unisa.edu.au/policies/manual/default.asp>.

## Students with disabilities or medical conditions

Students with disabilities or medical conditions or students who are carers may be entitled to a variation or modification to standard assessment arrangements. See Section 7 of the Assessment Policy and Procedures Manual (APPM) at: <http://w3.unisa.edu.au/policies/manual/default.asp>

Information for students with disabilities is available at: <http://www.unisa.edu.au/Disability/Current-students/>

If you indicated you have a disability when you enrolled through Open Universities Australia, you will be sent a letter about UniSA services for students with disabilities. UniSA encourages you to develop a Disability Access Plan with the UniSA Disability Service.

<http://www.unisa.edu.au/Disability/Current-students/Open-University-Australia/>

## Variations to assessment tasks

Variation to assessment methods, tasks and timelines can be provided in:

**Unexpected or exceptional circumstances**, for example bereavement, unexpected illness (details of unexpected or exceptional circumstances for which variation can be considered are discussed in clauses 7.8 - 7.10 of the Assessment Policy and Procedures Manual). Variation to assessment in unexpected or exceptional circumstances should be discussed with your unit coordinator as soon as possible.

**Special circumstances**, for example religious observance grounds, or community services (details of special circumstances for which variation can be considered are discussed in clause 7.11 of the Assessment Policy and Procedures Manual). Variations to assessment in expected circumstances must be requested within the first two weeks of the unit (or equivalent for accelerated or intensive teaching).

More information about variation to assessment may be found by consulting the relevant policy: <http://w3.unisa.edu.au/policies/manual/default.asp> (section 7).

## Academic Integrity

UniSA is committed to fostering and preserving the scholarly values of curiosity, experimentation, critical appraisal and integrity. Students are expected to demonstrate the highest standards of academic integrity.

Academic integrity is a term used at university to describe honest behaviour as it relates to all academic work (for example papers written by staff, student assignments, conduct in exams, etc) and is the foundation of university life. One of the main principles is respecting other people's ideas and not claiming them as your own. Anyone found to have used another person's ideas without proper acknowledgement is deemed guilty of Academic Misconduct and the University considers this to be a serious matter.

The University of South Australia wants its students to display academic integrity so that its degrees are earned honestly and are trusted and valued by its students and their employers. To ensure this happens and that students adhere to high standards of academic integrity and honesty at all times, the University has policies and procedures in place to promote academic integrity and manage academic misconduct for all students. Work submitted electronically by students for assessment will be tested using the text comparison software Turnitin <http://www.turnitin.com>.

More information about academic integrity and what constitutes academic misconduct can be found in Section 9 of the Assessment Policies and Procedures Manual (APPM) at: <http://w3.unisa.edu.au/policies/manual/> or on the Academic Integrity Module website at: <https://lo.unisa.edu.au/mod/book/view.php?id=252142>

### Action from previous evaluations

Students are encouraged to complete the student evaluation of the course that will be available from the beginning of week 10 of the study period on the unit home page.

### Conceded and Terminating Passes

Conceded and Terminating passes are not available in this Unit.

# Study Schedule

## OUA Study Period 1 - 2016

| Weeks                    | Topic  | Notes  | Assessment Details (Adelaide Time) | Comments  | Public Holidays            |
|--------------------------|--|--|------------------------------------|---|----------------------------|
| 1 29 February - 06 March | <b><u>Introduction/Topic One</u></b><br>Management accounting in context (Chapter 1) & An introduction to costing terms (Chapter 2)<br><br>- | Continuous assessment will be conducted this week.<br><br>A virtual classroom session will be held during this week.<br><br>Date and time to be confirmed. |                                    |   |                            |
| 2 07 - 13 March          | <b><u>Topic Two</u></b><br>Inventory costing (Chapter 2) & Cost behaviour estimation (Chapter 3)   | Continuous assessment will be conducted this week.   |                                    | Continuous assessment for Topic 1 to be submitted by Tuesday, 8 March 2016 at 1:00pm  |                            |
| 3 14 - 20 March          | <b><u>Topic Three</u></b><br>Cost-Volume-Profit Analysis (Chapter 4)   | Continuous assessment will be conducted this week.<br><br>A virtual classroom session will be held during this week.<br><br>Date and time to be confirmed. |                                    | Continuous assessment for Topic 2 to be submitted by Tuesday, 15 March 2016 by 1:00pm | Adelaide Cup Day 14/03/201 |

|   |                     |   |  |   |                           |
|---|---------------------|---|--|---|---------------------------|
| 4 | 21 - 27 March       | <b><u>Topic Four</u></b><br>Product and service costing - Job costing (Chapter 5)                                 | Continuous assessment will be conducted this week.   | Continuous assessment for Topic 3 to be submitted by Tuesday, 22 March by 1:00pm      | Good Friday 25/03/2016    |
| 5 | 28 March - 03 April | <b>Work on argumentative essay/ assignment</b>  | No continuous assessment will be conducted this week for submission next week.   | Continuous assessment for Topic 4 to be submitted by Tuesday, 29 March 2016 by 1:00pm | Easter Monday 28/03/2016< |
| 6 | 04 - 10 April       | <b><u>Topic Five</u></b><br>Product and service costing - Process costing (Chapter 5)                             | Continuous assessment will be conducted this week.<br><br>A virtual classroom session will be held during this week.<br><br>Date and time to be confirmed. | No continuous assessment to be submitted this week.                                   |                           |
| 7 | 11 - 17 April       | <b><u>Topic six</u></b><br>Activity based costing and activity based management (Chapter 6)                       | Continuous assessment scheduled for this week.   | Continuous assessment for topic 5 to be submitted by Tuesday, 12 April 2016 by 1:00pm |                           |
| 8 | 18 - 24 April       | <b><u>Topic 7</u></b><br>Decision making and relevant information (Chapter 8)<br><br>Working capital (Chapter 19) | Continuous assessment scheduled for this week.   | Continuous assessment for topic 6 to be submitted by 19 April 2016 at 1:00pm          |                           |

|    |                   |   |  |   |
|----|-------------------|---|--|---|
| 9  | 25 April - 01 May | <b><u>Topic 8</u></b><br>Pricing decisions and customer profitability analysis (Chapter 9) as well as Receivables management (Chapter 19) | Continuous assessment scheduled for this week.<br><br>A virtual classroom session will be held during this week.<br><br>Date and time to be confirmed. | Continuous assessment for topic 7 to be submitted by Tuesday, 26 April 2016 by 1:00pm<br><br>Anzac Day 25/04/2016 |
| 10 | 02 - 08 May       | <b><u>Topic Nine</u></b><br>Master budget and responsibility accounting (Cash budgets) (Chapter 10)                                       | Continuous assessment scheduled for this week.   | Continuous assessment for topic 8 to be submitted by Tuesday, 3 May 2016 at 1:00pm                                |
| 11 | 09 - 15 May       | <b>Finalisation of essay</b>  |  | Continuous assessment for topic 9 to be submitted by Tuesday, 10 May 2016 by 1:00pm                               |
| 12 | 16 - 22 May       | <b>Revision</b>   |  | Argumentative essay due 16 May 2016, 1:00 PM  |
| 13 | 23 - 29 May       | <b>Revision</b>   | A virtual classroom session will be held during this week.<br><br>Date and time to be confirmed.   |   |
|    | 30 May - 05 June  | Exam week   |  |   |
|    | 06 - 12 June      | Exam week   |  |   |