

## Course Outline

**Code: ACC310**

**Title: Management Accounting**

<b>School:</b>	Business
<b>Teaching Session:</b>	Semester 1
<b>Year:</b>	2020
<b>Course Coordinator:</b>	Dr Ratna Paudyal
<b>Course Moderator:</b>	Associate Professor Monte Wynder

Please go to the USC website for up to date information on the teaching sessions and campuses where this course is usually offered.

### **1. What is this course about?**

#### **1.1 Description**

You will study contemporary management accounting issues and learn to use a range of analytic tools for costing, decision-making, planning and control under varying circumstances. Collaboration and communication skills are critical for your success as a future business leader. In this course you will work together in a group to use the tools and knowledge that you are learning to identify an issue and then plan, analyse, and communicate your recommendations. You will hone your collaboration and oral communication skills as you develop and interpret quantitative and qualitative data to persuasively present your team's recommendations.

#### **1.2 Field trips, WIL placements or activities required by professional accreditation**

N/A

### **2. What level is this course?**

300 level Graduate - Independent application of graduate knowledge and skills. Meets AQF and professional requirements. May require pre-requisites and developing level knowledge/skills. Normally taken in the 3rd or 4th year of an undergraduate program.

### **3. What is the unit value of this course?**

12 units

#### 4. How does this course contribute to my learning?

<b>Specific Learning Outcomes</b> On successful completion of this course, you should be able to:	<b>Assessment tasks</b> You will be assessed on the learning outcomes in task/s:	<b>Graduate Qualities or Professional Standards mapping</b> Completing these tasks successfully will contribute to:
Use critical thinking to identify, analyse and solve problems in management accounting.	1, 2 and 3	Creative and critical thinking.
Work effectively with teams from diverse backgrounds, display effective leadership behaviours and effectively communicate commerce-related knowledge and information.	1 and 2	Communication (Oral) Collaboration (Team work) (Engaged)
Understand and interpret commerce-related knowledge and information and apply such knowledge and information to regional, national and/or global management accounting business situations and decision making.	2 and 3	Career ready (Knowledgeable)
Identify economic, social and environmental sustainability issues concerning management accounting.	2 and 3	Community-consciousness (Sustainability-focused)

#### 5. Am I eligible to enrol in this course?

Refer to the [USC Glossary of terms](#) for definitions of “pre-requisites, co-requisites and anti-requisites”.

##### 5.1 Enrolment restrictions

Nil

##### 5.2 Pre-requisites

Nil

##### 5.3 Co-requisites

Nil

##### 5.4 Anti-requisites

Nil

##### 5.5 Specific assumed prior knowledge and skills (where applicable)

A specific awareness of the features and functions of Microsoft Excel.

#### 6. How am I going to be assessed?

##### 6.1 Grading scale

Standard – High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL)

##### 6.2 Details of early feedback on progress

Practice questions will be made available on blackboard for self-directed learning and feedback will be given in tutorials .

### 6.3 Assessment tasks

Task No.	Assessment Product	Individual or Group	Weighting %	What is the duration / length?	When should I submit?	Where should I submit it?
1	Oral	Individual	20%	Presentation 3 minutes	Week 4	In Class
2	Report	Group	30%	3000 Words	Week 10, Friday 5pm (AEST)	Online Assignment Submission with Plagiarism check
3	Examination	Individual	50%	2 hours	Central examination period	Exam Venue
			100%			

#### Assessment 1: Oral Presentation (Individual)

<b>Goal:</b>	To demonstrate an understanding of team work and reflect on your team’s plan to achieve Task 2 (Preparing a report)
<b>Product:</b>	Oral and Written Piece
<b>Format:</b>	You will plan to manage the teamwork necessary to complete the Group Report (Assessment Task 2). You will individually make a 3 minute oral presentation and provide your powerpoint slide with annotation. Your presentation should include a discussion of the team’s plan for completing Task 2, focussing on your personal contribution in terms of responsibilities, specific activities across time, and approach to healthy team functioning (i.e., communication and conflict management). Finally, you will conduct a risk analysis and present your mitigation strategy (i.e., how you will identify likely constraints and problems that might arise in working together to achieve Task 2).
<b>Criteria:</b>	<ul style="list-style-type: none"> <li>• Content of the presentation (overview of the team plan including roles and responsibilities)</li> <li>• Structure of the presentation</li> <li>• Clarity, logic and flow of the presentation</li> <li>• Use of appropriate verbal and non-verbal communication</li> </ul>

#### Assessment Task 2 : Group report

<b>Goal:</b>	You will work together as a team to prepare a report.
<b>Product:</b>	Report
<b>Format:</b>	<p>This is a group assessment. In teams of three (3) you will prepare the report. Your personal mark will be determined by the quality of the report and by your individual contribution (measured by peer evaluation).</p> <p>You will use management accounting tools and analytic techniques to provide quantitative and qualitative analysis to support your recommendations.</p> <p>This task is being used for measuring assurance of learning towards Association to Advance Collegiate Schools of Business (AACSB) accreditation. The program learning objective 2.1 - Demonstrate an understanding of effectively managing and working in teams in a business context</p>
<b>Criteria:</b>	<ul style="list-style-type: none"> <li>• Identification of economic and social, or economic and environmental sustainability issues concerning management accounting</li> <li>• Discussion and application of appropriate accounting techniques for problem solving</li> <li>• Demonstration of an understanding of effectively managing and working in teams in a business context.</li> </ul>

### Assessment Task 3: Final examination

<b>Goal:</b>	To demonstrate your competence in the application of the specific analytic tools presented in this course.
<b>Product:</b>	Examination
<b>Format:</b>	The final examination is an unseen, closed book, two-hour examination, comprising both theoretical and practical questions. More details are provided in Blackboard.
<b>Criteria:</b>	<ul style="list-style-type: none"> <li>• Application relevant accounting techniques</li> <li>• Discussion and application of appropriate accounting theories for problem solving</li> </ul>

## 7. Directed study hours

The directed study hours listed here are a portion of the workload for this course. A 12 unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Directed study hours may vary by location. Student workload is calculated at 12.5 learning hours per one unit.

Location:	Directed study hours for location:
On campus	Lecture (2 hours) Tutorial (1 hour)

## 8. What resources do I need to undertake this course?

Please note that course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Blackboard site. Please log in as soon as possible.

### 8.1 Prescribed text(s) or course reader

Please note that you need to have regular access to the resource(s) listed below as they are required:

Author	Year	Title	Publisher
Horngren, C.T., Datar, S., Rajan, M., Maguire, W., and Tan, R.	2018, 3 <sup>rd</sup> Ed.	<i>Cost Accounting: A Managerial Emphasis</i>	Pearson: Frenchs Forest

### 8.2 Specific requirements

You will be required to have access to a computer. Computers are provided on campus. It is your responsibility to have a calculator.

## 9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low.

It is your responsibility as a student to review course material, search online, discuss with lecturers and peers, and understand the health and safety risks associated with your specific course of study. It is also your responsibility to familiarise yourself with the University's general health and safety principles by reviewing the [online Health Safety and Wellbeing training module for students](#), and following the instructions of the University staff.

## 10. What administrative information is relevant to this course?

### 10.1 Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Blackboard, are electronically checked through SafeAssign. This software allows for text comparisons to be made between your submitted assessment item and all other work that SafeAssign has access to.

## **10.2 Assessment: Additional requirements**

### **Eligibility for Supplementary Assessment**

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

- a) The final mark is in the percentage range 47% to 49.4%
- b) The course is graded using the Standard Grading scale
- c) You have not failed an assessment task in the course due to academic misconduct

## **10.3 Assessment: Submission penalties**

Late submission of assessment tasks will be penalised at the following maximum rate:

- 5% (of the assessment task's identified value) per day for the first two days from the date identified as the due date for the assessment task.
- 10% (of the assessment task's identified value) for the third day
- 20% (of the assessment task's identified value) for the fourth day and subsequent days up to and including seven days from the date identified as the due date for the assessment task.
- A result of zero is awarded for an assessment task submitted after seven days from the date identified as the due date for the assessment task.

Weekdays and weekends are included in the calculation of days late.

To request an extension, you must contact your Course Coordinator and supply the required documentation to negotiate an outcome.

## **10.4 Study help**

In the first instance, you should contact your tutor, then the Course Coordinator. Additional assistance is provided to all students through Academic Skills Advisers. To book an appointment or find a drop-in session go to [Student Hub](#).

Contact Student Central for further assistance: +61 7 5430 2890 or [studentcentral@usc.edu.au](mailto:studentcentral@usc.edu.au)

## **10.5 Wellbeing Services**

Student Wellbeing Support Staff are available to assist on a wide range of personal, academic, social and psychological matters to foster positive mental health and wellbeing for your success. Student Wellbeing is comprised of professionally qualified staff in counselling, health and disability Services.

Ability Advisers ensure equal access to all aspects of university life. If your studies are affected by a disability, mental health issue, learning disorder, injury or illness, or you are a primary carer for someone with a disability, [AccessAbility Services](#) can provide assistance, advocacy and reasonable academic adjustments.

To book an appointment with either service go to [Student Hub](#), email [studentwellbeing@usc.edu.au](mailto:studentwellbeing@usc.edu.au) or [accessability@usc.edu.au](mailto:accessability@usc.edu.au) or call 07 5430 1226

## 10.6 Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Administration of Central Examinations
- Deferred Examinations
- Student Academic Misconduct
- Students with a Disability

Visit the USC website:

<http://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

## 10.7 General Enquiries

In person:

- **USC Sunshine Coast** - Student Central, Ground Floor, Building C, 90 Sippy Downs Drive, Sippy Downs
- **USC Moreton Bay** – Service Centre, Ground Floor, Foundation Building, Gympie Road, Petrie
- **USC SouthBank** - Student Central, Building A4 (SW1), 52 Merivale Street, South Brisbane
- **USC Gympie** - Student Central, 71 Cartwright Road, Gympie
- **USC Fraser Coast** - Student Central, Student Central, Building A, 161 Old Maryborough Rd, Hervey Bay
- **USC Caboolture** - Student Central, Level 1 Building J, Cnr Manley and Tallon Street, Caboolture

Tel: +61 7 5430 2890

Email: [studentcentral@usc.edu.au](mailto:studentcentral@usc.edu.au)

## Appendix 1 Course content

Week # / Module #	What key concepts/content will I learn?	Directed Study Activities: teaching components
1	Management accounting in context, the role of accounting information in management decision making, and workflow and process analysis	Lecture No Tutorial
2	Team work and cross-functional teams	Lecture Tutorial
3	Measuring and reporting Sustainability	Lecture Tutorial
4	Assessment Task 1: Oral presentation (Time to be negotiated)	Lecture
5	An introduction to cost terms and inventory costing	Lecture Tutorial
6	Determining how costs behave and cost volume profit analysis Decision making and relevant information	Lecture Tutorial
7	Activity-based costing and activity-based management	Lecture Tutorial
8	Pricing decisions and customer-profitability analysis	Lecture Tutorial
9	Product and service costing	Lecture Tutorial

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10	Master Budget <b>Assessment Task 2 : Report Due</b>	Lecture Tutorial
11	Standard Cost Variance Analysis	Lecture Tutorial
12	Strategy Balanced Scorecard and strategic profitability analysis	Lecture Tutorial
13	Review	Lecture

Please note that the course activities may be subject to variation.

**Mid Semester Break:**

13<sup>th</sup> April 2020-19<sup>th</sup> April 2020 (Between Week 7 and Week 8)

**Public Holidays**

Good Friday- Friday 10<sup>th</sup> April 2020 (Week 7)

Labour Day - Monday 4<sup>th</sup> May 2020 (Week 10)