



The University of Southern Queensland

Course Specification

Description: Management Accounting I

Subject	Cat-Nbr	Class	Term	Mode	Units	Campus
ACC	2113	14117	2, 2002	EXT	1.00	TWMBA

Academic Group:	FOBUS
Academic Org:	FOB008
HECS Band:	2
ASCED Code:	080101

STAFFING

Examiner: Erle Stower
Moderator: Suzy Byrne

PRE-REQUISITES

Pre-requisite: ACC 1101

SYNOPSIS

This course focuses on the provision and use of information in decision making. The course encourages an understanding of the management accounting function within an organisation by taking a business value chain perspective. The process of budgeting (operational and financial) and performance measurement as an aid to management in planning and controlling business activities is reviewed. Also included is a study of the principles of Job and Process Costing systems, the application of activity based costing, the analysis of cost behaviour, as well as other facets of accounting which support management decision making.

OBJECTIVES

Completion of this course should enable students to:

- understand the role of management accounting in the management process;
- analyse and predict cost behaviour;
- understand the issues associated with cost allocation, particularly with respect to overhead costs and the advantages of an activity based costing system;
- prepare relevant cost information for management decision making;
- prepare operating and financial budgets and appreciate the behavioural consequences of budgeting;
- guide the development of standard costs and compute variances for management control reports;
- describe cost flows and prepare job and process costing reports.

TOPICS

Description	Weighting (%)
1. The management accounting environment and cost terminology	5.00
2. Cost Behaviour and Estimation	10.00
3. Cost-volume-profit analysis	10.00
4. Costing systems	15.00
5. Cost allocation	10.00
6. Process costing	10.00
7. The budgeting process and responsibility accounting	15.00
8. Standard costs and variance analysis	15.00
9. Information for the decision making process	10.00

TEXT and MATERIALS required to be PURCHASED or ACCESSED:

Books can be ordered by fax or telephone. For costs and further details use the 'Book Search' facility at <http://bookshop.usq.edu.au> by entering the author or title of the text.

NB Computer Hardware/Software requirements are set out in the Introductory Book.

Horngren, C.T., Foster, G. & Datar, S.M. 1999, *Cost Accounting: A Managerial Emphasis (International 10th edn)*, Prentice-Hall, Upper Saddle River, New Jersey.

REFERENCE MATERIALS

Reference materials are materials that, if accessed by students, may improve their knowledge and understanding of the material in the course and enrich their learning experience.

Barfield, J.T., Raiborn, C.A. & Kinney, M.R. 2001, *Cost Accounting: Traditions and Innovations*, 4th edition, College Division, South-Western Publishing Company, Cincinnati, Ohio.

Hansen, D.R. & Mowen, M.M. 2000, *Management Accounting*, 5th edition, College Division, South-Western Publishing Company, Cincinnati, Ohio.

Horngren, C.T., Foster, G., Datar, S.M., Black, T. & Gray, P. 1996, *Cost Accounting in Australia - A Managerial Emphasis*, 8th edition, Prentice Hall, Sydney.

Langfield-Smith, K., Thorne, H. & Hilton, R.W. 1998, *Management Accounting: An Australian Perspective*, 2nd edition, McGraw Hill, Sydney.

STUDENT WORKLOAD REQUIREMENTS

ACTIVITY	HOURS
Assessment	40
Directed Study	56
Private Study	69

ASSESSMENT DETAILS

Description	Marks Out of	Wtg(%)	Required	Due Date
CMA TEST 1	100.00	5.00	Y	19 Aug 2002
CMA TEST 2	100.00	5.00	Y	09 Sep 2002
ASSIGNMENT	15.00	15.00	Y	07 Oct 2002
CMA TEST 3	100.00	5.00	Y	21 Oct 2002
EXAMINATION (3 HOURS)	100.00	70.00	Y	END S2 (see note 5)

NOTES:

5. Students will be advised of the official examination date after the timetable has been finalised.

OTHER REQUIREMENTS

- 1 To be assured of a passing grade in this course, students must attempt all of the assessments, achieve at least 50% in the examination and at least 50% of the available marks for the course. Final grades for the course will be determined by the addition of the marks obtained in each assessment item, weighted as in the Assessment Details.
- 2 Students must retain a copy of all pieces of assessment which must be produced if/when required by the course leader.
- 3 LATE ASSIGNMENTS (i) All assessments submitted after the due date (and not approved for extension) in accordance with university policy will be penalised 20% per working day. (ii) If students submit assignments after the due date and wish to claim extenuating circumstances then they shall provide validated documentary evidence with the assignment, explaining the circumstances. (iii) The course examiner shall consider the statement accompanying a late assignment and decide on the outcome.
- 4 Assignments not submitted in the appropriate assignment folders will be deemed as not being received.
- 5 DISHONEST ACTIONS (i) Any student who is alleged to having performed a dishonest action relating to any assessment in the course will have a course of action taken against him/her as outlined in the Academic Regulations. (ii) Pieces of assessment should be the work of individual students. Joint pieces of assessment are not permitted unless written approval has been obtained from the course leader. (iii) Dishonest action in relation to assessment includes: copying or attempting to

copy the work of others; use of or attempting to use information prohibited from use in that form of assessment; submitting the work of another as your own; consciously committing acts of plagiarism, ie taking and using another's thoughts or writings as one's own with intent to deceive, which occurs when paragraphs, sentences, a single sentence or significant parts of a sentence which are copied directly, are not enclosed in quotation marks and appropriately footnoted or referenced in the text; direct quotations are not used, but text is paraphrased or summarised, and the source of the material is not acknowledged by footnoting or other reference in the text.

- 6 DEFERRED EXAMINATIONS (i) Deferred examinations will be granted at the Dean's discretion based on non-attendance for medical, compassionate or employment-related reasons having regard to item 1. If a deferred examination is granted, students shall sit the deferred examination in the next semester examination period. If, for whatever reason, this deferred examination is not taken then the student will be graded 'F'. (ii) To be eligible for consideration for a deferred examination, students must have submitted a genuine attempt at all mandatory assessment items. (iii) Deferral of an examination CANNOT be granted on an existing deferral in that course. (iv) Requests must be in writing to the Faculty Operations Manager clearly stating student name, student number, current address, course alpha-numeric identifier and name for the examination not attended. (v) Requests MUST BE supported by original or suitably authenticated documentation. (vi) Requests and documentation must be submitted to the Faculty Operations Manager within ten (10) calendar days of the missed examination date. (vii) Requests based on medical reasons must be supported by medical evidence on the appropriate University of Southern Queensland medical certificate or doctor's certificate. A medical certificate must be dated with the same date as the period of illness for which the absence from examination is being sought and clearly indicate the student's name and, if possible, student number (retrospective medical certificates will not be accepted for either assignment work or examinations). Only original or authenticated medical certificates will be accepted. A student's medical condition must be stated clearly (IN ENGLISH). (Certificates stating a student has a 'medical condition' may not be sufficient grounds for deferment of examination). Medical evidence must cover the student for the day(s) of the missed examination(s). (viii) Requests based on family/personal reasons must be supported by a clear statement (IN ENGLISH) from a medical practitioner, counsellor or independent member of the community. (ix) Requests based on employment-related reasons must be supported by a clear statement (IN ENGLISH) from the student's employer. (x) Students who have a medical condition or genuine compassionate or employment-related problems on the day of the examination are advised to obtain the relevant documentary evidence and NOT attempt the examination. If a student makes an attempt at the examination, the assessment item will be marked and a grade awarded. In these cases, a student cannot, after receiving a 'fail' grade, request a deferred examination or special consideration. (xi) Students who have been granted deferred examinations will not be granted a waiver of prerequisites, without the permission of the Heads of Department, in subsequent semesters (if they do not have a passing grade).

- 7 Course weightings of topics should not be interpreted as applying to the number of marks allocated to questions testing those topics in an examination paper. The examination may test material already tested in assignments.
 - 8 Mechanised erasers, mobile telephones and other electronic media are not permitted in exam venues.
 - 9 The examination will be restricted. Students will be allowed to bring a quiet, battery-operated non-programmable calculator into the examination. Dictionaries are NOT to be used in the examination.
 - 10 Computer/Software requirements are outlined in the introductory book for external students or will be outlined in the initial lecture for on-campus students.
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