



The University of Southern Queensland

Course Specification

Description: Management Accounting II

Subject	Cat-Nbr	Class	Term	Mode	Units	Campus
ACC	3114	10116	1, 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 2113

SYNOPSIS

This course comprises an extension of some topics studied in Management Accounting I, as well as an expansion into other areas. Product costing is extended to include joint products, the issue of variable costing, and mix variances. Quantitative models such as PERT/Cost budgeting and linear programming are introduced. The course also addresses impacts on Management Accounting of contemporary management philosophies (such as JIT, Quality, Performance Measurement, etc.), and questions the relevance of various aspects of traditional management accounting.

OBJECTIVES

On successful completion of this course students will be able to:

- demonstrate cost allocation procedures involved in joint product costing, process costing with spoilage, and variable/absorption costing;
- utilise quantitative techniques for planning and control;
- compute sales and production mix and yield variances;
- appreciate the impacts of transfer pricing on management behaviour;
- utilise techniques to evaluate organisational segment performance;
- be aware of and appraise contemporary management philosophies and practices (such as JIT, Quality, Performance Measurement, etc.), and their impacts on Management Accounting.

TOPICS

Description	Weighting (%)
1. Pricing Decisions and Cost Management	8.00
2. Extended Variance Analysis and Related Issues	8.00
3. Inventory Costing and Capacity Analysis	8.00
4. Joint Product Costing	8.00
5. Project Evaluation Review Techniques (PERT)	8.00
6. Linear Programming	8.00
7. Spoilage, Reworked Units and Scrap	8.00
8. Quality Time and the Theory of Constraints	9.00
9. Inventory Management	9.00
10. Control Systems and Transfer Pricing	8.00
11. Performance Measurement	9.00
12. Management Accounting: Reflections	9.00

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.

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

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. 1998 *Cost Accounting: Traditions and Innovations*, 3rd edn, South Western College Publishing, Cincinnati, Ohio.

Hansen, D.R. 1997 *Cost Management: Accounting and Control*, 2nd edn, South Western College Publishing, Cincinnati, Ohio.

Horngren, C.T. et al, 1996 *Cost Accounting in Australia - A Managerial Emphasis*, 8th edn, Prentice-Hall, Sydney.

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

STUDENT WORKLOAD REQUIREMENTS

ACTIVITY	HOURS
Assessment	20
Directed Study	93
Private Study	52

ASSESSMENT DETAILS

Description	Marks Out of	Wtg(%)	Required	Due Date
CMA TEST 1	100.00	0.00	Y	04 Mar 2002
CMA TEST 2	100.00	0.00	Y	24 May 2002
ASSIGNMENT	15.00	15.00	Y	04 Mar 2002
CMA TEST 3	100.00	0.00	Y	07 Jun 2002
EXAMINATION (3 HOURS)	100.00	85.00	Y	END S1 (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 and by considering the student's level of achievement of the objectives of the course. To be assured of a B grade students will be required to obtain an overall mark of 65%. To be assured of an A grade students will be required to obtain an overall mark of 75%. To be assured of an HD grade students will be required to obtain an overall mark of 85%.
- 2 Students must retain a copy of all pieces of assessment which must be produced if/when required by the lecturer.
- 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.
- 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.
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