



The University of Southern Queensland

Course Specification

Description: NIA Management Accounting

Subject	Cat-Nbr	Class	Term	Mode	Units	Campus
ACC	5013	18030	3, 2002	EXT	1.00	TWMBBA

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

OTHER-REQUISITES

Pre-requisite: Associate level membership or above, of the National Institute of Accountants.

SYNOPSIS

This course focuses on the provision and use of information in decision making. The course encourages an understanding of the management accounting role 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 various 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 College Publishing, Cincinnati, Ohio.

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

ASSESSMENT DETAILS

Description	Marks Out of	Wtg(%)	Required	Due Date
EXAMINATION (2 HOURS)	100.00	100.00	Y	END S3 (see note 1)

NOTES:

- The examination is scheduled to be held in the end-of-semester examination period. Students will be advised of the official examination date after the timetable has been finalised.

OTHER REQUIREMENTS

- 1 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.
 - 2 Mechanised erasers, mobile telephones and other electronic media are not permitted in exam venues.
 - 3 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. Students ARE permitted to write during perusal time, but only on the blue question paper and not the computer answer sheet. Students are NOT permitted to retain the blue examination paper.
 - 4 To be assured of a passing grade in this course, students must attempt the examination and achieve at least 50% of the available marks for the course. Final grades for the course will be determined by the student's performance in the examination. 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%.
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