



The University of Southern Queensland

Course specification

This version produced 20 Dec 2007.

The current and official versions of the course specifications are available on the web at
<<http://www.usq.edu.au/coursespecification/current>>.

Please consult the web for updates that may occur during the year.

Description: Management Accounting II

Subject	Cat-nbr	Class	Term	Mode	Units	Campus
ACC	3114	62093	1, 2007	EXT	1.00	Toowoomba

Academic group:	FOBUS
Academic org:	FOB008
Student contribution band:	2
ASCED code:	080101

STAFFING

Examiner: John Pifko

Moderator: Suzy Byrne

REQUISITES

Pre-requisite: ACC2113

OTHER REQUISITES

Students are required to have access to a personal computer, e-mail capabilities and Internet access to USQConnect. Current details of computer requirements can be found at
<http://www.usq.edu.au/handbook/current/busgeninfo.html>

SYNOPSIS

This course comprises an extension of some topics studied in Management Accounting I, as well as an expansion into other areas. Extensions include pricing decisions, customer profitability analysis, mix variances, joint product costing and spoilage/rework. Quantitative models such as PERT/Cost budgeting and linear programming are introduced. The course also explores impacts on Management Accounting of contemporary management philosophies and techniques in relation to JIT, quality, transfer pricing, performance measurement and questions the relevance of various aspects of traditional management accounting.

OBJECTIVES

The course objectives define the student learning outcomes for a course. The assessment item/s that may be used to assess student achievement of an objective is/are shown in parentheses after each objective. On successful completion of this course, students should be able to:

1. demonstrate revenue and cost allocation procedures involved in pricing decisions, customer profitability analysis, joint product costing and process costing with spoilage/rework (Assignment, Examination)
2. compute sales and production mix and yield variances (Assignment, Examination)

3. utilise quantitative techniques (such as PERT and LP) for planning and control (Assignment, Examination)
4. understand the issues and demonstrate the principles involved in transfer pricing policy formulation and implementation (Assignment, Examination)
5. utilise various techniques to evaluate organisational segment performance (Assignment, Examination)
6. be familiar with and appraise contemporary management philosophies and practices such as JIT, quality, transfer pricing, performance measurement, and their impacts on Management Accounting (Assignment, Examination).

TOPICS

Description	Weighting (%)
1. Pricing decisions and cost management	8.00
2. Revenue analysis and extended sales variances	8.00
3. Input mix and yield variances	8.00
4. Joint product costing	9.00
5. Project evaluation review technique (PERT)	8.00
6. Linear programming	8.00
7. Spoilage, rework 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	8.00

TEXT and MATERIALS required to be PURCHASED or ACCESSED

ALL textbooks and materials are available for purchase from USQ BOOKSHOP (unless otherwise stated). Orders may be placed via secure internet, free fax 1800642453, phone 07 46312742 (within Australia), or mail. Overseas students should fax +61 7 46311743, or phone +61 7 46312742. For costs, further details, and internet ordering, use the 'Textbook Search' facility at <http://bookshop.usq.edu.au> click 'Semester', then enter your 'Course Code' (no spaces).

Horngren, CT, Foster, G & Datar, SM 2006, *Cost accounting: a managerial emphasis*, 12th edn, Prentice-Hall, Upper Saddle River, New Jersey.
(international edn)

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, JT, Raiborn, CA & Kinney, MR 2003, *Cost accounting: traditions and innovations*, 5th edn, Thomson/South-Western, Mason, Ohio.

Hansen, DR & Mowen, MM 2006, *Cost management: accounting and control*, 5th edn, Thomson/South Western, Mason, Ohio.

Langfield-Smith, K, Thorne, H & Hilton, RW 2003, *Management accounting: an Australian perspective*, 3rd edn, McGraw-Hill, Sydney, New South Wales.

STUDENT WORKLOAD REQUIREMENTS

ACTIVITY	HOURS
Assessment	20.00
Directed Study	93.00
Private Study	52.00

ASSESSMENT DETAILS

Description	Marks out of	Wtg(%)	Due date
CMA TEST 1	100.00	0.00	05 Apr 2007
CMA TEST 2	100.00	0.00	11 May 2007
ASSIGNMENT	15.00	15.00	21 May 2007
CMA TEST 3	100.00	0.00	11 Jun 2007
PART A OF 3-HOUR EXAMINATION	20.00	17.00	END S1 (see note 1)
PART B OF 3-HOUR EXAMINATION	80.00	68.00	END S1

NOTES

1. 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.

IMPORTANT ASSESSMENT INFORMATION

- 1 Attendance requirements:
If you are an international student in Australia, you are advised to attend all classes at your campus. For all other students, there are no attendance requirements for this course. However, it is the students' responsibility to study all material provided to them or required to be accessed by them to maximise their chance of meeting the objectives of the course and to be informed of course-related activities and administration.
- 2 Requirements for students to complete each assessment item satisfactorily:

- To satisfactorily complete an individual assessment item a student must achieve at least 50% of the marks. (Depending upon the requirements in Statement 4 below, students may not have to satisfactorily complete each assessment item to receive a passing grade in this course.)
- 3 Penalties for late submission of required work:
If students submit assignments after the due date without prior approval then a penalty of 20% of the total marks gained by the student for the assignment will apply for each working day late.
 - 4 Requirements for student to be awarded a passing grade in the course:
To be assured of receiving a passing grade a student must submit all of the assessment items, achieve at least 50% for the examination and at least 50% of the total weighted marks available for the course.
 - 5 Method used to combine assessment results to attain final grade:
The final grades for students will be assigned on the basis of the aggregate of the weighted marks obtained for each of the summative assessment items in the course.
 - 6 Examination information:
This is a restricted examination. Candidates are allowed access to specific materials during the examination. The only materials that candidates may use in the restricted examination for this course are: writing materials (non-electronic and free from material which could give the student an unfair advantage in the examination); calculators which cannot hold textual information (students must indicate on their examination paper the make and model of any calculator(s) they use during the examination). Students are not permitted to take mobile telephones, pagers or other electronic means of communication into the examination room.
 - 7 Examination period when Deferred/Supplementary examinations will be held:
Any Deferred or Supplementary examinations for this course will be held during the next examination period.
 - 8 University Regulations:
Students should read USQ Regulations 5.1 Definitions, 5.6. Assessment, and 5.10 Academic Misconduct for further information and to avoid actions which might contravene University Regulations. These regulations can be found at the URL <http://www.usq.edu.au/corporateservices/calendar/part5.htm>. Students should also read the Faculty of Business Guide to Policies and Procedures of the Faculty which can be found at the URL <http://www.usq.edu.au/handbook/current/buspolproc.html>.

ASSESSMENT NOTES

- 1 Assignments: (i) The due date for an assignment is the date by which a student must despatch the assignment to the USQ. The onus is on the student to provide proof of the despatch date, if requested by the examiner. (ii) If requested, students will be required to provide a copy of an assignment submitted for assessment purposes. This should be despatched to the USQ within 24 hours of receipt of a request being made. (iii) In accordance with university policy, the examiner may grant an extension of the due date of an assignment in extenuating circumstances. (iv) The examiner will normally only accept assessments that have been written, typed or printed on paper-based media. (v) The examiner will not accept submission of assignments by facsimile. (vi) Students who do not have regular access to postal services or who are otherwise disadvantaged by these regulations may be given special consideration. They should contact the examiner to negotiate such special arrangements. (vii) In the event that a due date for an assignment falls on a local public holiday in their area, such as a show holiday, the due date for the

- assignment will be the next day. Students are to note on the assignment cover the date of the public holiday for the examiner's convenience. (viii) Assignments are to be submitted in the appropriate assignment folders.
- 2 Course weightings: 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.
 - 3 Deferred work: Students who, for medical, family/personal, or employment-related reasons, are unable to complete an assignment or to sit for an examination at the scheduled time may apply to defer an assessment in a course. Such a request must be accompanied by appropriate supporting documentation. One of the following temporary grades may be awarded: IDS (Incomplete - Deferred Examination); IDM (Incomplete Deferred Make-up); IDB (Incomplete - Both Deferred Examination and Deferred Make-up).

OTHER REQUIREMENTS

- 1 Learning resources: Prescribed texts and materials (see above); recommended reference materials (see above); printed Introductory Book, Solutions Book, Book/s of Selected Readings, Study Book/s, and Computer Managed Assessment Book; and course Website accessible via USQConnect.
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