

Unit Outline

ACCT2002 Management Accounting

Semester 2, 2017

Unit study package code:	ACCT2002
Mode of study:	Internal
Tuition pattern summary:	<p>Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section.</p> <p>Lecture: 1 x 1.5 Hours Weekly Workshop: 1 x 1.5 Hours Weekly</p> <p>This unit does not have a fieldwork component.</p>
Credit Value:	25.0
Pre-requisite units:	<p>10987 (v.0) Accounting 100 or any previous version OR ACCT1000 (v.0) Introduction to Accounting or any previous version OR B-AGRIB (v.0) Bachelor of Agribusiness or any previous version</p>
Co-requisite units:	Nil
Anti-requisite units:	Nil
Result type:	Grade/Mark
Approved incidental fees:	Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.
Unit coordinator:	<p>Title: Dr Name: Kenneth Ke Phone: +618 9266 7788 Email: Kenneth.Ke@cbs.curtin.edu.au Location: Building: 407 - Room: 438</p>
Teaching Staff:	

Administrative contact:	<p>Name: Eveline Indra Phone: 08 9266 2869 Email: eveline.indra@curtin.edu.au Location: Building: 407 - Room: 422a</p>
--------------------------------	--

Learning Management System: [Blackboard](http://lms.curtin.edu.au) (lms.curtin.edu.au)

Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present. The [Centre for Aboriginal Studies](#) aspires to contribute to positive social change for Indigenous Australians through higher education and research.

Syllabus

Foundation unit around management accounting techniques integrated with statistical methods applied to; costing models, profit planning and decision making techniques.

Introduction

Welcome to this unit. This is probably the first time most of you have studied Management Accounting and I really do hope that you have an interesting experience. The assessments in this unit are designed to develop your competencies in areas that have been identified as being important in your future career. The competencies that this unit will address include discipline knowledge, critical thinking and written communications. The assessments are structured such that you are required to work continuously throughout the semester. This will ensure that you are well versed in the competencies identified and the techniques required for Management Accounting.

The aim of Management Accounting is to present the basic concepts and techniques in Managerial Accounting that are applied in the planning, directing, decision making, and controlling functions of an organisation. As a result, the assessments have been designed to replicate work issues that students may face so as to allow students to apply the necessary concepts and techniques learnt.













In addition to developing technical proficiency, the unit has also been designed to develop and enhance your creativity, professionalism, communication, and inter-personal skills.

Good Luck!










Unit Learning Outcomes

All graduates of Curtin University achieve a set of nine Graduate Attributes during their course of study. These inform an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers would value in a professional setting. Each unit in your course addresses the Graduate Attributes through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes notify you of what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your knowledge of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating you will have achieved all of Curtin's Graduate Attributes through the assurance of learning processes in each unit.

On successful completion of this unit students can:		Graduate Attributes addressed
1	Calculate and ethically manage costs	  
2	Evaluate ethically the appropriateness of cost drivers and costing methods	  
3	Evaluate global business scenarios using the application of cost behaviour	  
4	Integrate information from multiple sources to construct a budget	  

Curtin's Graduate Attributes

	Apply discipline knowledge		Thinking skills (use analytical skills to solve problems)		Information skills (confidence to investigate new ideas)
	Communication skills		Technology skills		Learning how to learn (apply principles learnt to new situations) (confidence to tackle unfamiliar problems)
	International perspective (value the perspectives of others)		Cultural understanding (value the perspectives of others)		Professional Skills (work independently and as a team) (plan own work)

Find out more about Curtin's Graduate attributes at the Office of Teaching & Learning website: ctl.curtin.edu.au

Learning Activities

Employers worldwide want graduates who have developed effective professional skills and attributes. The CBS graduate attributes and professional skills program includes communication (writing, interpersonal interactions and cultural awareness, and presenting), critical and creative thinking (problem solving and decision making), team work, IT literacy, information literacy, international perspectives and life-long learning.

On successful completion of this unit, students should be able to:

1. Analyse ambiguous questions and develop and report on appropriate solutions; and,
2. Apply management accounting techniques to different business situations that they encounter.

There is a one hour and thirty minutes (1 ½-hour) lecture and a one hour and thirty minutes (1 ½-hour) workshop each week.

The lectures incorporate content delivery, practical demonstrations and interactive communication. The objective of each lecture is to provide you with a strong theoretical and practical grounding in the management accounting topic covered in that lecture.

Apart from the lecture, the workshop gives students opportunities to work on various problems to develop an in-depth understanding of the materials. A tutor will cover the solution to these problems during the workshop. **It is essential that students attend their weekly workshop as the solution to the workshop problems will NOT be provided after the workshop.**

Learning Resources

Essential texts

The required textbook(s) for this unit are:

- Langfield-Smith, K., H. Thorne, D. Smith, and R. Hilton 2015. *Management Accounting: Information for Creating and Managing Value*. 7th ed. McGraw-Hill Education (Australia) Pty Ltd.
(ISBN/ISSN: 9781743075906)
- Kerr, R., comp. 2017. *Business Communication: A Handbook for Accounting Students and Graduates*. Pearson Australia.
Students have the option of purchasing the physical textbook from the Curtin University Co-op Bookstore, or purchasing the eBook through Pearson or the Curtin Co-Op Website.
(ISBN/ISSN: 9781488618772)

Assessment

Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome (s) Assessed
1	eTest 1	15 percent	Week: 6 Day: See detailed information below Time: See detailed information below	1,2
2	eTest 2	15 percent	Week: 10 Day: See detailed information below Time: See detailed information below	3,4
3	Semester Test	30 percent	Week: 12 Day: Saturday Time: 10 am	1,2,3
4	Case Report	40 percent	Week: 14 Day: Wednesday Time: 12 midnight	1,3,4

Detailed information on assessment tasks

- eTest 1 will be an eAssessment that will be conducted using Blackboard. This test will be available on **week 6**. The test will be for 45 minutes and will be available from **6am WAST on 4th September 2017 until 6pm WAST on 8th September 2017**. Students are required to login to Blackboard and complete the test within the availability period stated.

Please note that the latest you can login to the test is 5.15pm on 8th September 2017 to be allotted the full 45 minutes and be on time. Any late login is still possible, however, late penalties will apply.

The test is comprised of True/False questions and MCQs. All questions will be derived from topic one to topic three (inclusive) and will comprise theory as well as practical questions. More information will be made available on Blackboard during the semester.

All students are allowed only one attempt, so please ensure that you are ready before starting the test. **You will not be allowed to save the test and continue later.** The clock will start once you click on BEGIN and will end after 45 minutes, regardless of whether you have completed. Failure to complete within 45 minutes will be marked as is and no additional attempts will be allowed.

Students are advised that penalties for Academic Misconduct apply. Please refer to the Academic Integrity website http://academicintegrity.curtin.edu.au/overview/AcademicMisconduct_what_is.cfm for more information.
- eTest 2 will also be an eAssessment that will be conducted using Blackboard. This test will be held on **week 10**. The test will be for 45 minutes and will be available from **6am WAST on 2nd October 2017 until 6pm WAST on 6th October 2017**. Students are required to login to Blackboard and complete the test within the availability period stated.

Please note that the latest you can login to the test is 5.15pm on 6th October 2017 to be allotted the full 45 minutes and be on time. Any late login is still possible, however, late penalties will apply.

The test is comprised of True/False questions and MCQs. All questions will be derived from topic four to topic six (inclusive) and will comprise theory as well as practical questions. More information will be made available on Blackboard during the semester.

All students are allowed only one attempt, so please ensure that you are ready before starting the test. **You will not be allowed to save the test and continue later.** The clock will start once you click on BEGIN and will end after 45 minutes, regardless of whether you have completed. Failure to complete within 45 minutes will be marked as is and no additional attempts will be allowed.

Students are advised that penalties for Academic Misconduct apply. Please refer to the Academic Integrity website http://academicintegrity.curtin.edu.au/overview/AcademicMisconduct_what_is.cfm for more information.

3. The Semester Test will be held on **Saturday, 21st October 2017**. The semester test will be of one hour and thirty minutes (1 ½-hour) duration, with 10 minutes of reading time. The test will commence at 10am WAST sharp.

The semester test will comprise of four practical questions, similar to those completed during the workshops. There will be both practical and theoretical components, similar to the workshop questions. The questions will be derived from topic one to topic eight (inclusive).

Students will be allowed to bring **ONE A4 sheet of notes handwritten and/or typed on both sides** into the semester test.

Please bring along your student ID and place it on the desk in front of you during the test.

4. The Case Report is due on **Wednesday, 1st November 2017 at 12 midnight WAST**. The Case Report must be done **individually** and must be submitted through **TURNITIN on Blackboard**. **No hard copy of the Case Report will be accepted**. The assessment requirements and guidance for the Case Report will be available in the Assessments tab on Blackboard in the first week of semester.

The Case Report Marking Guide can be obtained from the Assessments tab on Blackboard. **DO NOT** attach the Case Report Marking Guide to your assignment.

See below for Plagiarism policy.

University policy on late submission applies. Please see below. Extensions to the due date will only be considered by the Unit Co-ordinator (Dr Kenneth Ke) and will be granted only in extreme circumstance. Applications for extensions must be received **prior to the due date** and be accompanied by supporting evidence. The Application for Assessment Extension form can be found on this webpage: <http://students.curtin.edu.au/administration/forms.cfm>

Pass requirements

To pass this unit you must:

1. receive an overall grade of 5 or above and a mark greater than or equal to 50; **AND**,
2. have attempted all assessment tasks.

Fair assessment through moderation

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that students work is evaluated consistently by assessors. Minimum standards for the moderation of assessments are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/findapolicy/

Late assessment policy

This ensures that the requirements for submission of assignments and other work to be assessed are fair, transparent, equitable and that penalties are consistently applied.

1. All student assessments are required to have a due date and time specified on this Unit Outline.
2. Students will be penalised by a deduction of ten percent per calendar day for a late assessment submission (e.g. a mark equivalent to 10% of the total allocated for the assessment will be deducted from the marked value for every day that the assessment is late). This means that an assessment worth 20 marks will have two marks deducted per calendar day late. Hence if it was handed in three calendar days late and given a mark of 16/20, the student would receive 10/20. An assessment **more than seven calendar days overdue will not be marked and will receive a mark of 0**.

Assessment extension

A student unable to complete an assessment task by/on the original published date/time (e.g. examinations, tests) or due date/time (e.g. assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar. It is the responsibility of the student to demonstrate and provide evidence for exceptional circumstances beyond the student's control that prevent them from completing/submitting the assessment task.

The student will be expected to lodge the form and supporting documentation with the unit coordinator before the assessment date/time or due date/time. An application may be accepted up to five working days after the date or due date of the assessment task where the student is able to provide an acceptable explanation as to why he or she was not able to submit the application prior to the assessment date. An application for an assessment extension will not be accepted after the date of the Board of Examiners' meeting.

Deferred assessments

If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Deferred examinations/tests will be held from 05/02/2018 to 16/02/2018. Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

Supplementary assessments

Supplementary assessments, if granted by the Board of Examiners, will have a due date or be held between 05/02/2018 and 16/02/2018. Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

It is the responsibility of students to be available to complete the requirements of a supplementary assessment. If your results show that you have been granted a supplementary assessment you should immediately check OASIS for details.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies

A [Curtin Access Plan](#) (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin's facilities and services or other support as discussed with an advisor from [Disability Services](#) (disability.curtin.edu.au). [Documentation](#) is required from your treating Health Professional to confirm your health circumstances.

If you think you may be eligible for a CAP, please contact [Disability Services](#). If you already have a CAP please provide it to the Unit Coordinator **at the beginning of each study period**.

Referencing style

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site: <http://libguides.library.curtin.edu.au/referencing>.

Copyright

The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

Academic Integrity (including plagiarism and cheating)

Any conduct by a student that is dishonest or unfair in connection with any academic work is considered to be academic misconduct. Plagiarism and cheating are serious offences that will be investigated and may result in penalties such as reduced or zero grades, annulled units or even termination from the course. Assessments under investigation will not be given a mark until the matter is concluded. This may result in the unit grade being withheld or a grade of Fail Incomplete (F-IN) until a decision has been made by the Student Disciplinary Panel. This may impact on enrolment in further units/study periods.

Plagiarism occurs when work or property of another person is presented as one's own, without appropriate acknowledgement or referencing. Submitting work which has been produced by someone else (e.g. allowing or contracting another person to do the work for which you claim authorship) is also plagiarism. Submitted work is subjected to a plagiarism detection process, which may include the use of text matching systems or interviews with students to determine authorship.

Cheating includes (but is not limited to) asking or paying someone to complete an assessment task for you or any use of unauthorised materials or assistance during an examination or test.

From Semester 1, 2016, all incoming coursework students are required to complete Curtin's Academic Integrity Program (AIP). If a student does not pass the program by the end of their first study period of enrolment at Curtin, their marks will be withheld until they pass. More information about the AIP can be found at: <https://academicintegrity.curtin.edu.au/students/AIP.cfm>

Refer to the Academic Integrity tab in Blackboard or academicintegrity.curtin.edu.au for more information, including student guidelines for avoiding plagiarism.

Information and Communications Technology (ICT) Expectations

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support:
oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre:
life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel

Additional information

The Curtin Accounting Facebook page will also contain much information that may be of use to you, including careers information. Please sign up if you are on Facebook and join in the community!

<http://www.facebook.com/CurtinAccounting>

Communicating with the Unit Coordinator

Please be advised that this unit runs in multiple locations with numerous students. The unit coordinator is also responsible for multiple units. Therefore, if you require the unit coordinator to respond to your emails in a timely manner (typically within 24 hours), then please ensure that you provide the necessary information in your email. The necessary information includes your name, student id, and location where you are taking this unit. In the subject field of the email, please indicate that the email refers to this unit, ie Management Accounting.

Failure to provide the necessary information would mean that a response to your email would be delayed, and this could be up to a week, as the unit coordinator would then have to work out who you are and where you are from.

Thank you for your cooperation.

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- Values and Signature Behaviours
- the University's policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University's policies on appropriate use of software and computer facilities

Information on all of the above is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesj@curtin.edu.au or go to http://eesj.curtin.edu.au/student_equity/index.cfm for more information

You can also contact Counselling and Disability services: <http://www.disability.curtin.edu.au> or the Multi-faith services: http://life.curtin.edu.au/health-and-wellbeing/about_multifaith_services.htm for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at:

http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm

Recent unit changes

Students are encouraged to provide unit feedback through **eVALUate**, Curtin's online student feedback system. For more information about **eVALUate**, please refer to evaluate.curtin.edu.au/info/.



To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See <https://evaluate.curtin.edu.au/info/dates.cfm> to find out when you can eVALUate this unit.

Recent changes to this unit include:

1. An overhaul of all teaching materials,
2. Update of workshop questions,
3. An overhaul of all assessments.

Program calendar

Wk	Begin Date	Lecture / Seminar	Lecture Illustration	Pre-readings	Homework	Workshop	Assessment Due
1	31 July 2017	Module 1: Introduction		Langfield-Smith, Thorne and Hilton 7e, Chapter 1, pp. 4-8, 24-27; Hilton & Platt 11e, pp24-26		Introduction Report Writing	
2	7 August 2017	Module 2: Management Accounting		Langfield-Smith, Thorne and Hilton 7e, Chapter 1, pp. 9-23	1.4, 1.10, 1.20, E1.31, P1.35, C1.41	WQ-1, WQ-2, WQ-3, WQ-4	
3	14 August 2017	Module 3: Cost terms and concepts	IQ-1: Simply Steel Products	Langfield-Smith, Thorne and Hilton 7e, Chapter 2	1.3, 1.5, 1.6, 1.11, 1.16, E1.22, E1.24, C1.40	WQ-5, WQ-6, WQ-7, WQ-8	
4	21 August 2017	Module 4: Cost behaviour, cost drivers and cost estimation	IQ-2: Funky Plastics	Langfield-Smith, Thorne and Hilton 7e, Chapter 3	2.5, 2.9, 2.12, 2.14, E2.23, E2.29 (Ignore part 4), P2.32, P2.39	WQ-9, WQ-10, WQ-11, WQ-12	
5	28 August 2017	Tuition Free Week					
6	4 September 2017	Module 5: Product Costing	IQ-3a: Stomp IQ-3b: Common Scents	Langfield-Smith, Thorne and Hilton 7e, Chapter 4	3.2, 3.8, 3.10, 3.16, E3.25, E3.26, P3.32, P3.38	WQ-13, WQ-14, WQ-15, WQ-16	eTest one will be held this week
7	11 September 2017	Module 6: Activity-based costing	IQ-4: Amber and Crombie	Langfield-Smith, Thorne and Hilton 7e, Chapter 8	4.4, 4.9, 4.10, E4.25, P4.34, (Ignore part 3), C4.42	WQ-17, WQ-18, WQ-19, WQ-20	
8	18 September 2017	Module 7: Budgeting systems	IQ-5: Cravat Sales Company	Langfield-Smith, Thorne and Hilton 7e, Chapter 9	8.1, 8.8, 8.11, E8.21, E8.30, P8.35, P8.41	WQ-21, WQ-22, WQ-23, WQ-24	
9	25 September 2017	Tuition Free Week					
10	2 October 2017	Module 8: Cost-Volume-Profit analysis	IQ-6: Great Northern Ski Company	Langfield-Smith, Thorne and Hilton 7e, Chapter 18	9.3, 9.13, 9.15, E9.21, E9.28, P9.35, C9.42	WQ-25, WQ-26, WQ-27, WQ-28	eTest two will be held this week
11	9 October 2017	Module 9: Information for decisions: relevant costs and benefits	IQ-7a: Ground-up Homes; IQ-7b: Climate Control; IQ-7c: 24-Seven Deli	Langfield-Smith, Thorne and Hilton 7e, Chapter 19	18.1, 18.7, 18.20, E18.22, E18.26, E18.27, P18.38, P18.42	WQ-29, WQ-30, WQ-31, WQ-32	
12	16 October 2017	No lecture this week			19.4, 19.9, 19.11, 19.14, E19.23, P19.35 (Ignore part 5), P19.36, P19.39	WQ-33, WQ-34, WQ-35, WQ-36	Semester test will be held on Saturday, 21st October 2017.
13	23 October 2017	No lecture/workshops this week					
14	30 October 2017	Preparation for Case Report Submission No lecture/workshops this week					Case report due Wednesday, 1st November 2017 at 2359 WAST.
15	6 November 2017	Study Week					
16	13 November 2017	Examinations Week 1					
17	20 November 2017	Examinations Week 2					

**** Lecture Illustration:** IQs (Illustration questions) are found on Blackboard within each Module folder. Please print and read them prior to the lecture. These questions will be covered in the lectures.

**** Homework:** The questions are taken from the prescribed text at the end of each chapter. The solutions to all homework questions will be made available to students via Blackboard every Monday from Week 2. Tutors will not go through these questions in class unless students have specific questions on the homework material (Please do not say I do not understand all the questions, can you go through them?). It is the students' responsibility to work through the homework questions. It is recommended that students attempt the questions before checking the solutions.

**** Workshop:** AQs (Additional questions) are found on Blackboard under the main Unit Resources tab. These will be covered in class with your tutor. Please print and bring a copy of these questions to class. **NOTE THAT SOLUTIONS TO WORKSHOP QUESTIONS WILL NOT BE MADE AVAILABLE ON BLACKBOARD.**