

ACC310 Management Accounting

School: School of Business and Creative Industries

2024 | Semester 1

UniSC Sunshine Coast
UniSC Moreton Bay

**BLENDED
LEARNING**

Most of your course is on campus but you may be able to do some components of this course online.

Online

ONLINE

You can do this course without coming onto campus.

Please go to usc.edu.au for up to date information on the teaching sessions and campuses where this course is usually offered.

1. What is this course about?

1.1. Description

In this course, you will develop managerial accounting skills to apply analytical tools for decision-making in a diverse range of costing, planning and control scenarios. Management accounting analysis provides valuable insights for effectively managing organisations and adapting to a rapidly changing business environment. The ability to utilise both quantitative and qualitative data to make compelling recommendations is a vital skill set applicable to any career.

1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
BLENDED LEARNING			
Learning materials – Interactive online learning activities.	1hr	Week 1	12 times
Tutorial/Workshop 1 – Scheduled face to face workshops.	2hrs	Week 1	12 times
ONLINE			
Learning materials – Interactive online learning activities.	1hr	Week 1	12 times
Tutorial/Workshop 1 – Scheduled online workshops (Recorded).	2hrs	Week 1	12 times

1.3. Course Topics

- Management accounting in context; workflow and process analysis
- Managing teamwork
- Measuring and reporting on sustainability
- An introduction to cost terms, inventory costing, and relevant costing
- Determining how costs behave
- Product and service costing
- Activity-based costing and activity-based management
- Assignment guidance
- Pricing decisions and customer-profitability analysis
- The Master Budget
- Standard cost variance analysis
- Strategy and the Balanced Scorecard

2. What level is this course?

300 Level (Graduate)

Demonstrating coherence and breadth or depth of knowledge and skills. Independent application of knowledge and skills in unfamiliar contexts. Meeting professional requirements and AQF descriptors for the degree. May require pre-requisites where discipline specific introductory or developing knowledge or skills is necessary. Normally undertaken in the third or fourth full-time study year of an undergraduate program.

3. What is the unit value of this course?

12 units

4. How does this course contribute to my learning?

COURSE LEARNING OUTCOMES	GRADUATE QUALITIES MAPPING	PROFESSIONAL STANDARD MAPPING *
On successful completion of this course, you should be able to...	Completing these tasks successfully will contribute to you becoming...	Association to Advance Collegiate Schools of Business
1 Use critical thinking to identify, analyse and solve problems in management accounting.	Creative and critical thinker	PC3, PC6.2
2 Work effectively with teams from diverse backgrounds, display effective leadership behaviours and effectively communicate commerce-related knowledge and information.	Knowledgeable Engaged	PC1.1, PC1.2, PC2, PC2.1
3 Understand and interpret commerce-related knowledge and information and apply such knowledge and information to regional, national and/or global management accounting business situations and decision making.	Knowledgeable	PC3.1, PC6, PC6.2
4 Identify economic, social and environmental sustainability issues concerning management accounting.	Sustainability-focussed	PC4.1

* Competencies by Professional Body

CODE	COMPETENCY
ASSOCIATION TO ADVANCE COLLEGIATE SCHOOLS OF BUSINESS	
PC1.1	Written Communication
PC1.2	Oral Communication
PC2	Collaboration
PC2.1	Teamwork
PC3	Creative and Critical Thinking
PC3.1	Problem Solving
PC4.1	Social Responsibility and Sustainability
PC6	Career-ready
PC6.2	Discipline Knowledge

5. Am I eligible to enrol in this course?

Refer to the [UniSC Glossary of terms](#) for definitions of “pre-requisites, co-requisites and anti-requisites”.

5.1. Pre-requisites

ACC106

5.2. Co-requisites

Not applicable

5.3. Anti-requisites

Not applicable

5.4. Specific assumed prior knowledge and skills (where applicable)

A specific awareness of the features and functions of Microsoft Excel.

6. How am I going to be assessed?

6.1. Grading Scale

Standard Grading (GRD)

High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL).

6.2. Details of early feedback on progress

Practice questions will be made available on Canvas for self-directed learning and feedback will be given in tutorials.

6.3. Assessment tasks

DELIVERY MODE	TASK NO.	ASSESSMENT PRODUCT	INDIVIDUAL OR GROUP	WEIGHTING %	WHAT IS THE DURATION / LENGTH?	WHEN SHOULD I SUBMIT?	WHERE SHOULD I SUBMIT IT?
All	1	Written Piece	Individual and Group	50%	2500 words	Week 9	Online Assignment Submission with plagiarism check
All	2	Examination - Centrally Scheduled	Individual	50%	2 hours	Exam Period	Online Submission

All - Assessment Task 1: Project Plan and Group Report (EXCEL model)

GOAL:	You will work together as a team, demonstrate an understanding of teamwork, and reflect on your team's plan in preparing group reports, including Excel Model. You will use management accounting tools and analytic techniques to provide quantitative and qualitative analysis to support your recommendations.		
PRODUCT:	Written Piece		
FORMAT:	This is a group assessment. In teams of three (3), you will prepare a report. Your individual mark will be determined by the quality of an individual plan, the group report, and your individual contribution (measured by peer evaluation).		
	This task is being used for measuring assurance of learning towards Association to Advance Collegiate Schools of Business (AACSB) accreditation. The following Program Competency will be assessed: PC2.1 - Demonstrate an understanding of effectively managing and working in teams in a business context.		
	This task comprises two parts. The first part is an individual submission, weighing 25%, and the second is a group report submission weighing 25%. The first part is an individual plan and reflection on completing the group report. First, you will plan to manage the teamwork necessary to complete the Group Report and prepare an individual plan. Your individual plan should include an evaluation of team members' strengths and assigned responsibilities, time management (a schedule including milestones), communication management (including how to handle possible disputes), and risk management (constraints and problems that might arise). Although the project plan is assessed on individual performance, your team approach should present a coherent, coordinated, and consistent plan. After completing a project, your individual team plan should also include your reflection on teamwork.		
	The second part is the group report including the Excel Model, which is the outcome of your team plan and actual teamwork.		
CRITERIA:	No.		Learning Outcome assessed
	1	Structure of the project plan (Team plan- individual)	2
	2	Clarity, logic and flow of arguments presented within the project plan (Team plan- individual)	2
	3	Depth and breadth of the project plan (Team plan- individual)	2
	4	Knowledge and application of effective group processes	2
	5	Use of interpersonal skills when engaging with team members	2
	6	Acknowledgement and facilitation of strengths and skills of team members	2
	7	Individual contribution to the group task	2
	8	Identification and critical analysis of pertinent issues in a management accounting context	1 4
	9	Knowledge of problem-solving and/or analytical processes to develop and evaluate appropriate solutions to management accounting issues	1 4
	10	Demonstrate critical thinking in addressing management accounting issues.	1 3 4
	11	Application of knowledge of sustainability frameworks, theories and concepts and responsibilities in a business context	1 4
GENERIC SKILLS:	Collaboration, Problem solving, Organisation		

All - Assessment Task 2: Final examination

GOAL:	This exam is designed to allow you to demonstrate your competence in the analytic tools presented in this course.		
PRODUCT:	Examination - Centrally Scheduled		
FORMAT:	This assessment task is an online, open-book and invigilated exam. You will need to take the exam on Canvas at a specific time and date scheduled by the University, while also attending a live Zoom session and sharing your screen for invigilation purposes. You will need a working computer device, a stable internet connection and a webcam. In the Zoom session, an invigilator will verify your identity and supervise your computer screen and webcam feed throughout the duration of the exam. In special circumstances (for example if you do not have access to a computer or a reliable internet connection), you will be able to request an exam seat in one of UniSC computer labs to take the exam on Canvas and in the presence of an invigilator in a computer lab. More details about this exam will be provided on Canvas.		
CRITERIA:	No.		Learning Outcome assessed
	1	Discussion and application of appropriate accounting theories for problem solving.	1 3
GENERIC SKILLS:	Collaboration, Problem solving, Applying technologies		

7. Directed study hours

A 12-unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Student workload is calculated at 12.5 learning hours per one unit.

8. What resources do I need to undertake this course?

Please note: Course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Canvas site– Please log in as soon as possible.

8.1. Prescribed text(s) or course reader

Please note that you need to have regular access to the resource(s) listed below. Resources may be required or recommended.

REQUIRED?	AUTHOR	YEAR	TITLE	EDITION	PUBLISHER
Required	Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, William Alexander Arthurs Maguire, Rebecca C. W. Tan	2017	Horngren's Cost Accounting: a Managerial Emphasis	3rd Ed.	Pearson

8.2. Specific requirements

You will be required to have access to a computer. Computers are provided on campus. It is your responsibility to have a calculator.

9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low. It is your responsibility to review course material, search online, discuss with lecturers and peers and understand the health and safety risks associated with your specific course of study and to familiarise yourself with the University's general health and safety principles by reviewing the [online induction training for students](#), and following the instructions of the University staff.

10. What administrative information is relevant to this course?

10.1. Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Canvas, are electronically checked through Turnitin. This software allows for text comparisons to be made between your submitted assessment item and all other work to which Turnitin has access.

10.2. Assessment: Additional Requirements

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

The final mark is in the percentage range 47% to 49.4%

The course is graded using the Standard Grading scale

You have not failed an assessment task in the course due to academic misconduct

10.3. Assessment: Submission penalties

Late submission of assessment tasks may be penalised at the following maximum rate:

- 5% (of the assessment task's identified value) per day for the first two days from the date identified as the due date for the assessment task.

- 10% (of the assessment task's identified value) for the third day - 20% (of the assessment task's identified value) for the fourth day and subsequent days up to and including seven days from the date identified as the due date for the assessment task.

- A result of zero is awarded for an assessment task submitted after seven days from the date identified as the due date for the assessment task. Weekdays and weekends are included in the calculation of days late. To request an extension you must contact your course coordinator to negotiate an outcome.

10.4. SafeUniSC

UniSC is committed to a culture of respect and providing a safe and supportive environment for all members of our community. For immediate assistance on campus contact SafeUniSC by phone: [07 5430 1168](tel:0754301168) or using the [SafeZone](#) app. For general enquires contact the SafeUniSC team by phone [07 5456 3864](tel:0754563864) or email safe@usc.edu.au.

The SafeUniSC Specialist Service is a Student Wellbeing service that provides free and confidential support to students who may have experienced or observed behaviour that could cause fear, offence or trauma. To contact the service call [07 5430 1226](tel:0754301226) or email studentwellbeing@usc.edu.au.

10.5. Study help

For help with course-specific advice, for example what information to include in your assessment, you should first contact your tutor, then your course coordinator, if needed.

If you require additional assistance, the Learning Advisers are trained professionals who are ready to help you develop a wide range of academic skills. Visit the [Learning Advisers](#) web page for more information, or contact Student Central for further assistance: +61 7 5430 2890 or studentcentral@usc.edu.au.

10.6. Wellbeing Services

Student Wellbeing provide free and confidential counselling on a wide range of personal, academic, social and psychological matters, to foster positive mental health and wellbeing for your academic success.

To book a confidential appointment go to [Student Hub](#), email studentwellbeing@usc.edu.au or call 07 5430 1226.

10.7. AccessAbility Services

Ability Advisers ensure equal access to all aspects of university life. If your studies are affected by a disability, learning disorder mental health issue, injury or illness, or you are a primary carer for someone with a disability or who is considered frail and aged, [AccessAbility Services](#) can provide access to appropriate reasonable adjustments and practical advice about the support and facilities available to you throughout the University.

To book a confidential appointment go to [Student Hub](#), email AccessAbility@usc.edu.au or call 07 5430 2890.

10.8. Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Central Examinations
- Deferred Examinations
- Student Conduct
- Students with a Disability

For more information, visit <https://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

10.9. Student Charter

UniSC is committed to excellence in teaching, research and engagement in an environment that is inclusive, inspiring, safe and respectful. The [Student Charter](#) sets out what students can expect from the University, and what in turn is expected of students, to achieve these outcomes.

10.10.General Enquiries

In person:

- **UniSC Sunshine Coast** - Student Central, Ground Floor, Building C, 90 Sippy Downs Drive, Sippy Downs
- **UniSC Moreton Bay** - Service Centre, Ground Floor, Foundation Building, Gympie Road, Petrie
- **UniSC SouthBank** - Student Central, Building A4 (SW1), 52 Merivale Street, South Brisbane
- **UniSC Gympie** - Student Central, 71 Cartwright Road, Gympie
- **UniSC Fraser Coast** - Student Central, Student Central, Building A, 161 Old Maryborough Rd, Hervey Bay
- **UniSC Caboolture** - Student Central, Level 1 Building J, Cnr Manley and Tallon Street, Caboolture

Tel: +61 7 5430 2890

Email: studentcentral@usc.edu.au