



## COURSE OUTLINE

# ACC310 Management Accounting

**Course Coordinator:** Monte Wynder (mwynder@usc.edu.au) **School:** School of Business and Creative Industries

2021 | Semester 1

USC Sunshine Coast  
USC Moreton Bay  
USC Fraser Coast  
USC Southbank

**ON CAMPUS**

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

Online

**ONLINE 1**

You can do this course without coming onto campus.

*Please go to the USC website 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

As you study contemporary management accounting issues you will learn to use a range of analytic tools for costing, decision-making, planning and control under varying circumstances. The knowledge and skills that you develop will be applicable to the wide variety of organisations in which you may choose to work. The principle underlying the calculations you will learn is that analysis provides insights which can be used to manage and adapt within a rapidly changing business environment. Furthermore, the ability to utilise quantitative and qualitative data to persuasively make recommendations will be important in whatever career you pursue.

### 1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
<b>ON CAMPUS</b>			
<b>Tutorial/Workshop</b> – In-class tutorial	2hrs	Week 2	11 times
<b>Online</b> – Pre-recorded concept videos and associated activity	1hr	Week 1	12 times
<b>ONLINE 1</b>			
<b>Tutorial/Workshop</b> – Interactive zoom tutorial	2hrs	Week 2	11 times
<b>Online</b> – Pre-recorded concept videos and associated activity	1hr	Week 1	12 times

### 1.3. Course Topics

1. Management accounting in context; workflow and process analysis
2. Managing teamwork
3. Measuring and reporting on sustainability
4. Assessment Task 1 – Oral Presentations
5. An introduction to cost terms, inventory costing, and relevant costing
6. Determining how costs behave
7. Product and service costing
8. Activity-based costing and activity-based management
9. Pricing decisions and customer-profitability analysis
10. The Master Budget
11. Standard cost variance analysis
12. 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
<b>1</b> Use critical thinking to identify, analyse and solve problems in management accounting.	Creative and critical thinker	PC3 - Creative and Critical Thinking PC6.2 - Discipline Knowledge
<b>2</b> Work effectively with teams from diverse backgrounds, display effective leadership behaviours and effectively communicate commerce-related knowledge and information.	Knowledgeable Engaged	PC1.1 - Written Communication PC1.2 - Oral Communication PC2 - Collaboration PC2.1 - Teamwork
<b>3</b> 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 - Problem Solving PC6 - Career-ready PC6.2 - Discipline Knowledge
<b>4</b> Identify economic, social and environmental sustainability issues concerning management accounting.	Sustainability-focused	PC4.1 - Social Responsibility and Sustainability

## 5. Am I eligible to enrol in this course?

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

### 5.1. Pre-requisites

Not applicable

### 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 blackboard 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	Oral	Individual	20%	3 min per individual	Week 4	To be Negotiated
All	2	Report	Group	30%	3000 words	Week 10	Online Assignment Submission with plagiarism check
All	3	Examination - Centrally Scheduled	Individual	50%	2 hours	Exam Period	Online Test (Quiz)

#### All - Assessment Task 1: Oral Presentation

<b>GOAL:</b>	You will demonstrate an understanding of team work and reflect on your team's plan to achieve the goal of Task 2 (Preparing report)		
<b>PRODUCT:</b>	Oral		
<b>FORMAT:</b>	<p>In preparing for Assessment Task 2, you will plan to manage the teamwork necessary to complete the Group Report. You will present your plan as a narrated Powerpoint or video. Your team plan should include an evaluation of team member's 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 presentation is assessed on individual performance, your team should present a coherent, coordinated and consistent plan.</p> <p>This task is being used for measuring assurance of learning towards Association to Advance Collegiate Schools of Business (AACSB) accreditation. The program learning objective 1.2 - Demonstrate effective oral communication skills in a business context will be assessed.</p>		
<b>CRITERIA:</b>	<b>No.</b>		<b>Learning Outcome assessed</b>
	1	Structure of the presentation	2
	2	Clarity, logic and flow of arguments presented	2
	3	Depth and breadth of content	1 3
	4	Use of appropriate verbal and non-verbal communication.	2

## All - Assessment Task 2: Group Report

<b>GOAL:</b>	You will work together as a team to prepare a report. You will use management accounting tools and analytic techniques to provide quantitative and qualitative analysis to support your recommendations.		
<b>PRODUCT:</b>	Report		
<b>FORMAT:</b>	This is a group assessment. In teams of three (3) you will prepare a report. Your personal mark will be determined by the quality of the report and by 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 program learning objective 2.1 - Demonstrate an understanding of effectively managing and working in teams in a business context.		
<b>CRITERIA:</b>	<b>No.</b>		<b>Learning Outcome assessed</b>
	1	Identification and critical analysis of pertinent issues in a management accounting context.	1 4
	2	Knowledge of problem-solving and/or analytical processes to develop and evaluate appropriate solutions to management accounting issues.	1 4
	3	Demonstrate critical thinking in addressing management accounting issues.	1 3 4
	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

## All - Assessment Task 3: Final examination

<b>GOAL:</b>	This exam is designed to allow you to demonstrate your competence in the analytic tools presented in this course.		
<b>PRODUCT:</b>	Examination - Centrally Scheduled		
<b>FORMAT:</b>	The final examination is an online, two-hour examination, comprising both theoretical and practical questions in an extended answer format.		
<b>CRITERIA:</b>	<b>No.</b>		<b>Learning Outcome assessed</b>
	1	Discussion and application of appropriate accounting theories for problem solving.	1 3

## 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. Directed study hours may vary by location. 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 Blackboard 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	PUBLISHER
Required	Horngren, C.T., Datar, S., Rajan, M., Maguire, W., and Tan, R.	2018	Cost Accounting: A Managerial Emphasis	Pearson: Frenchs Fores

## 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 Blackboard, are electronically checked through SafeAssign. This software allows for text comparisons to be made between your submitted assessment item and all other work that SafeAssign has access to.

### 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. 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](mailto:studentcentral@usc.edu.au).

### 10.5. 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](mailto:studentwellbeing@usc.edu.au) or call 07 5430 1226.

### 10.6. 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](mailto:AccessAbility@usc.edu.au) or call 07 5430 2890.

## 10.7. 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
- Administration of Central Examinations
- Deferred Examinations
- Student Academic Misconduct
- Students with a Disability

Visit the USC website: <http://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

## 10.8. General Enquiries

### In person:

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

**Tel:** +61 7 5430 2890

**Email:** [studentcentral@usc.edu.au](mailto:studentcentral@usc.edu.au)