



MAA703
Management Accounting
2006 Semester 2
Unit Guide

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Contact details

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Consultation times will be provided at the start of the semester. For academic queries received via email or the computer mediated communication system (DSO), teaching staff will use their best endeavours to respond within two business days of the query being received.

Administrative queries

Queries relating to administrative matters should be addressed, in the first instance, to a student adviser, staff at the Faculty Office, Student Administration Group Manager or the Faculty Registrar. Enquiries can be made via email to:

- Tenqblm@deakin.edu.au (for undergraduate students at Burwood)
- enqbuslaw-g@deakin.edu.au (for undergraduate students at Geelong)
- enqblw@deakin.edu.au (for undergraduate students at Warrnambool)
- postgrad-students@deakin.edu.au (for all postgraduate students)

Unit overview

Nature of the unit

Accounting information systems within an organization have two major subsystems: a management accounting system and a financial accounting system. The main distinction between the two is the targeted user. The management accounting system produces information for internal users, whereas the financial accounting system provides information for use mainly by persons outside the organisation. During your study of this unit you will be introduced to a range of topics that emphasise the use of accounting information by internal users such as managers. The provision of accurate and timely information is essential for managers to be able to fulfil their organisational roles. However, they must be able to use this information correctly.

Three main areas where management accounting information is used will be considered in this unit: planning, controlling and decision making.

- Planning involves setting objectives and identifying the best way to achieve each objective. In this unit we will consider short-term planning techniques such as cost volume profit analysis, and also the preparation of financial and operating budgets.
- Controlling follows on from planning. Managers are responsible for ensuring that plans are being carried out properly and that objectives are being met. This unit includes coverage of control processes such as standard costing, as well as various financial performance measures.

- Decision making is the process of choosing among competing alternatives, and it is closely related to planning and controlling. This unit examines several aspects of decision making, and it focuses on identifying the relevant costs and benefits which must be included in the decision-making process.

Learning objectives

On completion of this unit students should be able to:

1. understand and explain the basic terms and concepts used in management accounting;
2. demonstrate skills in the acquisition and analysis of accounting information for decision-making purposes;
3. make effective use of costing, budgeting and decision analysis techniques; and
4. work as members of a decision-making team in order to prepare a written report for management.

Prerequisites

MPA701 or MAA701. Students will be assumed to have a good knowledge of standard accounting practices and the preparation of basic accounting reports.

Corequisites

Nil

Incompatible units

MAA752

Content/Topics covered

1. Introduction to management accounting: Information for contemporary managers

Introduces the framework of management accounting and the cost concepts that underlie its use.

2. Cost behaviour

Expands on the fundamental costing concepts inherent in the management accounting environment, as introduced in topic 1.

3. Cost volume profit analysis

Introduces cost-volume-profit relationships and explains how these three variables interact.

4. Product costing systems

Outlines the methods used to develop and record costs for both goods and services. It includes a discussion of job costing and process costing.

5 Overhead costs

Covers the nature of overhead costs, and examines in detail the various ways of allocating these costs to products.

6. Activity-based costing

Introduces the use of activities as the focus of a costing system. Activity-based costing techniques help to identify the factors driving costs so that they can be taken into account when the cost of producing a product or service is estimated.

7. Standard costs for control

Introduces the use of standard costing systems. It explains how standard costs are set, how variances from standards are calculated and the role of variance analysis in achieving performance targets.

8. Budgeting: Profit planning and control systems

Explains the relationships between budgeting, planning and responsibility accounting, and explores the behavioural implications which must be considered for budgeting to be successful. It includes the preparation of a master budget, as well as a discussion of some financial planning models.

9. Financial performance measures and transfer pricing

Looks at the ways that performance can be measured in segments of a business with a decentralised organisational structure. In particular, it analyses the difficulties posed by the need to establish transfer prices for 'internal' sales of goods or services.

10. Contemporary approaches to measuring and rewarding performance

Provides you with guidelines for developing performance measurement systems that can provide a link between the day-to-day activities of a firm and its strategic priorities.

11. Managing costs and time for customer value

Will assist you to understand the various ways to categorise and manage costs so that profitability can be increased.

12. Information for tactical decisions

Involves a study of how the unlimited wants and needs of firms and people can be satisfied to the greatest extent by using the limited resources that are available. The focus of this topic is on the practical use of management accounting information in various types of decision-making situations.

Graduate knowledge and understanding, skills and attributes

The University aims to ensure that its higher education awards provide educational experiences designed to develop attributes (including skills, knowledge and attitudes) appropriate to the discipline area and level of the award, which will support graduates in their future personal and professional life and contribution to society.

This unit contributes to the following attributes:

Knowledge and understanding, Skill or Attitude	Linked to Learning Objective(s)
Advanced knowledge and understanding of the key issues in the relevant discipline area	1, 2
Independent planning, management and reporting of a clearly defined and articulated project	2
Creativity in solving complex problems	2, 3
The ability to collaborate with others in a shared pursuit of knowledge	4
Effective communication of knowledge and understanding to audiences within or outside the discipline area, including the wider community	4

Learning approach and activities

The learning environment for Management Accounting is a mixture of print and online elements. The Study Guide topics are available in printed form and on a CD-ROM. They are also in the resources folder for this unit on DSO. The assignment will be made available on DSO. Readings are currently available only in printed hardcopy.

At various stages in this unit references will be made to relevant web sites, and students will be expected to make extensive use of web-based material for study and assignment purposes. Students will be guided to resources on the world wide web and various electronic data bases within and outside the university.

While the text book, study guide and readings permit off-campus students to proceed entirely on their own, they are encouraged to form self-help study groups. These groups can provide valuable support and assistance in satisfactorily completing this unit.

On-campus students will also attend one lecture each week which will employ a variety of teaching and learning strategies involving staff and students in intensive interaction.

Student evaluation and unit changes

We take your feedback and evaluation very seriously and at the end of this unit you are strongly encouraged to complete the Student Evaluation form. Information about this is located at www.deakin.edu.au/unit_eval/.

As a result of previous feedback the following changes have been made to this unit:

- additional tutorial questions have been set so as to enable students to obtain more practice in applying the decision-making and analytical methods included in the program.

Learning resources

Prescribed textbook(s) and other resources which you must acquire or to which you must have access

- Langfield-Smith, K., Thorne, H. & Hilton, R.W., 2006, Management Accounting: Information for Managing and Creating Value, 4th edition, McGraw-Hill, Sydney.

Textbooks, reference books, general books and software may be ordered from the Unitexts bookshop. You can choose from the following options:

- phone 1800 686 681 (freecall) for fast processing of your order;
- email to unitexts@deakin.edu.au; or
- order online from the Unitexts web site at <http://www.unitexts.deakin.edu.au>

Payment by Bankcard, Visa or MasterCard. All orders are processed and sent via fast courier delivery to your door.

If you require further information please phone (03) 5563 3212.

Learning resources provided by the university

The learning resources listed in the table below are provided to you in at least one form free of charge. Below the table is more specific information depending on your mode of enrolment in the unit.

Resource	Description	Availability		
		Printed	CD-ROM	Online
Study Guide with Readings	The Study Guide contains a topic-by-topic guide to the unit. Readings are provided for some topics.	X	X	
Lecture Notes	The Powerpoint overheads used in each lecture will be placed in the Topic Guide (in the Resources Folder) on DSO.			X
Revision Questions and Solutions	For some of the 12 topics in this unit the solutions to the text book revision questions can be found in the Topic Guide on DSO rather than in the printed Study Guide.	X		X

Resources in printed form or on CD-ROM are provided as follows:

- **Students enrolled in an on-campus class:** Printed resources and CD-ROM are provided free of charge. They can be collected from the Unitexts Bookshop (B, G, T).

- **Students enrolled in an off-campus class:** Resources in printed form and on a CD-ROM are provided to you free of charge. They will be mailed to you. If you do not receive your materials please contact the Course Materials Hotline:
 - phone 1800 242 251 (freecall); or
 - email to coursematerials@deakin.edu.au
- **Students enrolled on campus at an overseas partner institution:** Resources in printed form and on a CD-ROM are provided to you free of charge. Please contact the Deakin Course Administrator at your institution to obtain these materials.

Further essential resources which you must acquire or to which you must have access

You will require online access. University specifications for online communication and computer standards are listed in the University Handbooks.

Other resources that you may find useful

The [Deakin Learning Toolkit](#). This CD-ROM will be sent to all off-campus students and is also available at each Campus library. It contains a number of resources such as:

- Web browsers and other software
- Information about the Library

At the end of each topic you will find a list of references compiled by the topic's author. The primary purpose of the list is to identify the sources used by the author when preparing the topic's content. It is not necessary for you to read all, or any, of this source material.

Most topics will also have a list of further resources that have been recommended by the author in case you want to study a particular topic in more depth. Again, it is not compulsory for you to read all, or any, of this material.

Students may find it helpful to consult managerial accounting books other than the prescribed text book. The following books are recommended as possible supplementary study material:

- Horngren, C.T., Datar, S.M. and Foster, G. 2006. Cost Accounting: A Managerial Emphasis 12th edition. Pearson Prentice Hall, New Jersey.
- Garrison, R.H. and Noreen, E.W. 2003. Managerial Accounting 10th edition. McGraw-Hill, New York.

Assessment

Assessment name	Weight	Due date ²	Brief description ¹	Linked learning objective(s)
Online test	15%	Can be taken at any time between 25 and 28 August inclusive.	Online multiple choice questions covering topics 1 to 5.	1 and 2
Group Assignment	20%	Friday 20 October	Case study/practical exercise 1500 words	2 and 4
Examination	65%	Examination period It is your responsibility to determine the date, time and location for the examination from Student Connect.	Closed book exam which will last for 3 hours. It will include multiple-choice questions, practical questions requiring calculations and written response questions.	1, 2 and 3

Notes:

1. If necessary, further details regarding assessment tasks will be provided online in DSO.
2. One copy of each group assignment is to be submitted online via DSO by 11:59pm AEST on the due date. Submission of a printed copy of each off-campus group assignment via the Division of Student Administration Assignment Tracking is also required. On-campus students must hand a printed copy of their group's assignment to the lecturer before the due date.
3. The following declaration relating to academic honesty must be made and submitted along with any assignment:

"I certify that the attached work is entirely my own (or, where submitted to meet the requirements of an approved group assignment, is the work of the group), except where material quoted or paraphrased is acknowledged in the text. I also declare that it has not been submitted for assessment in any other unit or course."

An Assignment Attachment Sheet containing this declaration is available online in DSO. Unless otherwise instructed in the assignment details, a copy of this sheet must be completed and attached with the online submission. If a printed submission is required, on campus students must print out this same sheet, sign and attach to the printed version of the assignment. Off campus students submitting a printed assignment should attach the form provided with your unit materials.

4. No extensions will be considered for assignment submission due dates unless a written request is submitted and negotiated with the designated Unit Chair/Coordinator. Further details will be provided in DSO if necessary.
5. Assignments submitted late without an extension being granted will not be marked.

Determination of final grade

Because this is a post-graduate unit, **a high level of achievement is expected of students.** To pass the unit you must satisfy all of the following hurdle requirements:

- complete the on-line multiple-choice test
- be a member of a group which submits a satisfactory group assignment (i.e. one that is awarded at least 10 marks out of 20)
- achieve at least 50% (33 marks out of 65) on the final examination. Passing the examination is mandatory regardless of your results in the test and assignment.

If you satisfy these three hurdle requirement(s), your final mark out of 100 will be determined using the weightings in the assessment table above.

If you do not satisfy the hurdle requirement(s), your final mark out of 100 will be the smaller of 45 and the mark out of 100 determined using the weightings in the assessment table above.

Your grade is determined from your mark according to the Deakin University scale:

less than 50: N (fail grade)
50 to 59: P
60 to 69: C
70 to 79: D
80 or greater: HD.

The assessment panel for this unit will endeavour to set assessment tasks that are of an appropriate standard and comparable to the standards set in other offerings of the unit. The Faculty of Business and Law has guidelines and procedures to set appropriate standards of assessment; these allow marks to be rescaled if necessary. Thus, raw marks in the unit may be rescaled so that the overall assessment is at an appropriate standard. Any such rescaling will be carried out for all students in the unit irrespective of their class, location or mode of study and will not alter the rank ordering of students.

Return of marked assessment tasks and requests for reviews

Assignments and other forms of assessment will be marked, commented upon and despatched back to you within 15 working days of the due date or extension date of the assignment.

Please note that before results are returned to you, the teaching team will have applied methods to ensure that the standards by which your work has been assessed are the same for all students enrolled in the unit.

You may request additional information from assessors or checks on addition or recording of results within 15 working days after your results have been returned to you. You can contact the unit chair/coordinator directly, or use the 'Administrative Review of Result' form available from the Faculty office.

You may apply for a review of result in the unit overall using the form available from the faculty campus office at any time up to 10 working days after the release of final results for the unit. Such applications are first considered by the Faculty Academic Progress and Disciplinary Committee, and you will be notified within 5 days of the committee's decision.

Special consideration

If you consider that your assessment was or is likely to be adversely affected by serious and exceptional circumstances beyond your control, you may apply for special consideration. Grounds can be medical, compassionate or hardship/trauma. A form is available from the Faculty office or from www.deakin.edu.au/dsa/students/assessments/special_consideration_how_to_apply.php.

Please note that applications for special consideration on medical grounds must be made before the exam and not afterwards. Special consideration is not normally intended for assignments - you should apply to the unit chair/coordinator for an extension in such cases.

Applications for special consideration must be made no later than three days after the due date of the exam. They are referred to the relevant unit chair or nominee for determination and the outcome is notified within 10 working days of the application or before publication of final results for the unit.

More information on special consideration is available from www.deakin.edu.au/dsa/students/assessments/special_consideration.php

Academic Honesty and Misconduct

Deakin University expects all students and staff to act with honesty and integrity in all matters.

Academic honesty means being truthful and recognising the intellectual ownership of other people's words, ideas, research findings and information.

Academic dishonesty (misconduct) includes: plagiarism, collusion, cheating in examinations, misappropriating the research of others and misrepresenting research findings.

What is plagiarism?

Plagiarism is the using of another person's ideas or expressions without appropriate acknowledgment and presenting these ideas or forms of expression as your own. It includes not only written works such as books or journals but data or images that may be presented in tables, diagrams, designs, plans, photographs, film, music, formulae, web sites and computer programs. Plagiarism includes the use of the work of lecturers or other students as your own without acknowledgment. Self-plagiarism is the re-use of your own work without indicating that you have reused it.

Intention to cheat is irrelevant in determining whether plagiarism has occurred – if you pass off the work of others as your own without acknowledgement, then you have offended, whether you knew you were doing it or not. Even the 'George Harrison defence' is irrelevant in determining if plagiarism has occurred. George's explanation for 'My Sweet Lord' sounding like 'He's So Fine' as recorded by the Chiffons in 1962 was "I did not knowingly copy another's work – it was just in my head so that I assumed it was original". George still plagiarised.

Plagiarism is not limited to the direct copying of another person's work. For example, paraphrasing the work of someone else is still considered to be plagiarism if you do not provide appropriate acknowledgment of the source of the ideas. It is also not acceptable to do a simple re-arrangement of the words, even if a citation and reference are provided. A simple re-arrangement is effectively a quote.

Avoiding plagiarism

Plagiarism is avoided by appropriately acknowledging sources of your ideas or expressions. In this unit this entails:

1. Providing an in-text citation using the author-date (Harvard) style at the place where any idea or expression from another source is used, whether directly quoted or paraphrased; and
2. Clearly indicating where material is directly quoted (a direct quote occurs if 5 or more words from another source are used exactly as they are used in the original) by using quotation marks for short quotes or indenting for longer quotes; and
3. Providing a full reference to the source in a list of references at the end of the work, again using the Harvard style.

For more details of the Harvard style, see

www.deakin.edu.au/studentlife/academic-skills/postgraduate/handouts/ref-index.php

Quoting and Paraphrasing

A quote occurs when you use 5 or more words from another source exactly as the words appear in the original.

You are allowed to incorporate quotes from the work of others into your work. However, only up to 10% of your work can be quoted. As indicated in 2 in the previous section, you must clearly indicate where a quote from the work of others is incorporated into your work.

A paraphrase is restating what someone else has said or written *using your own words*.

A paraphrase is not achieved by simply altering the words of another slightly. A slight rewording is still effectively a quote. You must either:

- Provide an *exact* quote (and indicate that it is a quote)
- Provide an appropriate paraphrase of the ideas in your words.

An appropriate paraphrase is normally achieved by reading and taking notes, then *closing the book* and writing your own words.

Copyright legislation

You should also be aware that there are laws in place to protect the ideas and expressions (i.e. the intellectual property) of individuals and/or groups and their right to be attributed as the authors of their work. These are known as 'copyright' and 'moral rights' and are included in the Copyright Act. Plagiarism offences may also be breaches of the Copyright Act and students may be subject to penalties independent of the University's regulations and procedures.

The importance of using the work or ideas of others and working with other students

It is important to realise that it is certainly NOT an offence to use the work of others in your work. On the contrary - a well-constructed essay or report should normally refer to and build on the work of others for positioning, supporting and strengthening your work and advancing knowledge. You just have to acknowledge the ideas and work of others when you use them.

You are also encouraged to form study groups and learn together. For example, you are encouraged to work together on the assignments, even those that are to be submitted individually. You can still share your work with others for feedback and comments.

However, in the case of individual assignments you must, in the end, write the document or do the work yourself. That means you take the ideas back to your desk and you write it up or carry out the work on your own. If you use the ideas of other people in doing so, give them due acknowledgement.

Detecting plagiarism

Teaching teams will use a variety of methods to detect plagiarism. Some units will submit your work to a system for detecting possible plagiarism or require that you submit your work to such a system before submission.

If plagiarism is suspected by any member of the teaching team it is dealt with according to the procedures in Part 2 of Regulation 4.1(1) Student Discipline.

What is collusion?

Collusion, or unauthorised collaboration, is a related offence. Collusion involves working with others with the intention of deceiving examiners about who actually completed the work. For example, if a student willingly allows another student to copy their work for an individual assessment task, that would constitute collusion and both students may have committed an academic offence under Regulation 4.1(1).

Collusion is unauthorised collaboration on an assessment task. For many tasks collaboration is allowed or expected; the level varies for different assessment tasks. For many individual tasks such as exams and some in-class or online tests no collaboration is allowed. For other individual tasks some collaboration is often allowed in study groups or by your seeking assistance from your teachers or other students. For group project work collaboration is expected and lecturers provide guidelines for how the work of each participant in the project is to be assessed. If you have any doubt about what constitutes authorised and unauthorised collaboration you should consult your lecturer.

If there has been any collaboration in preparing individual assessment items, this must be appropriately cited and referenced as in the section 'Avoiding plagiarism' above.

Penalties for Academic Misconduct - plagiarism , collusion, cheating in examinations, misappropriating the research of others and misrepresenting research findings

The University regards plagiarism as an extremely serious academic offence. As detailed in the Schedule of Regulation 4.1(1) Student Discipline, the penalties associated with Academic Misconduct can be one of the following:

- allocate a zero mark or other appropriate mark for the unit or the assessment task
- suspend from the course for up to 3 semesters (a student will be automatically reinstated at the expiration of the period of suspension)
- exclude from the course for 2 semesters or more
- restrict or deny access to a facility (eg IT, library)
- impose a fine of up to \$500.00

Additional/Substitute actions:

- require an apology
- reprimand and caution the student
- allow resubmission an assessment task
- recommend counselling (on a voluntary basis)

Learning Support

Writing style requirements

Various writing styles used for assessment in the Faculty of Business and Law. To maximise your chances of academic success it is important that you understand what is required. The Division of Student Life website provides useful resources at www.deakin.edu.au/studentlife/academic_skills. In particular, a booklet 'Guide to assignment writing and referencing' is available from www.deakin.edu.au/studentlife/academic-skills/resource-room/assign-ref.pdf.

Referencing requirements

Referencing is used to provide acknowledgment of sources of information, to avoid plagiarism, and is usually important for placing your work within a body of knowledge.

Please see the section on Plagiarism above for some information regarding referencing, or the booklet 'Guide to assignment writing and referencing' mentioned in the previous section 'Writing style requirements'. The following Library website provides a virtual tutorial on referencing and has an online quiz: www.deakin.edu.au/library/tutorials/smartsearcher/

Oral Presentation requirements

Oral presentations are often used in assessment and it is important for you to understand what is required and how to prepare. Useful tips for successful presentations can be found by following links from www.deakin.edu.au/studentlife/academic-skills.

Exam Preparation

Examinations are an important part of assessment for most units in the Faculty of Business and Law. Information on preparing for examinations and how to best use your time during an examination can be found by following links at www.deakin.edu.au/studentlife/academic-skills.

Research skills

The library provides many resources to support your research. See www.deakin.edu.au/library/findout/research/

Information about research skills specific for the School of Law can be found at www.deakin.edu.au/buslaw/law_research/

Further Information

The Division of Student Life provides free on-campus academic skills workshops including: Organising and Time Management Skills; English Language Class; How to Avoid Plagiarism; Working in Groups; Your First Assignment; Lectures and Tutorials; and Writing University Assignments. See www.deakin.edu.au/studentlife/academic-skills/workshops/index.php for further details.

Faculty of Business and Law: www.deakin.edu.au/buslaw/

Handbooks: www.deakin.edu.au/handbooks2006

Previous unit guides: www.deakin.edu.au/buslaw/unitguides/

Timetable information: www.deakin.edu.au/ps/services/campuspace/timetable/timetable.php

Student connect: studentconnect.deakin.edu.au/ccon_prod/webconnect

Your rights and responsibilities

Studying at university is a cooperative relationship between students and staff. The [Student Charter](#) (available from www.deakin.edu.au/theguide) ensures both students and staff are aware of their rights and responsibilities as members of Deakin University.

Unit planner

The following table lists the topics and other activities in the unit week-by-week during the semester. It is a guide only and there may be variations in order to accommodate any special needs of the class, public holidays or other circumstances.

Week	Week beginning	Topics and other details
1	17 July	Topic 1. Introduction to management accounting: Information for contemporary managers. Text Chapters 1 & 2 Topic 2. Cost behaviour. Text Chapter 3
2	24 July	Topic 3. Cost volume profit analysis. Text Chapter 18
3	31 July	Topic 4. Product costing systems. Text Chapter 4
4	7 August	Topic 4. Product costing systems (cont.) Text Chapter 4 Topic 5. Overhead costs. Text Chapter 7
5	14 August	Topic 6. Activity-based costing (Part A) Text Chapter 8
6	21 August	Topic 6 continued. Activity-based costing (Part B) Text Chapter 8 Online test to be taken Friday 25 to Monday 28 August.
7	28 August	Topic 7. Standard costs for control (Part A: Material and labour) Text Chapter 10
8	4 September	Topic 7 continued. Standard costs for control (Part B: Overhead) Text Chapter 11
9	11 September	Topic 8. Budgeting: Profit planning and control systems. Text Chapter 9
10	18 September	Topic 9. Financial performance measures and transfer pricing. Text Chapters 12 & 13
	23 September - 1 October	Intra-semester break
11	2 October	Topic 10. Contemporary approaches to measuring and managing performance. Text Chapter 14
12	9 October	Topic 11. Managing costs and time for customer value. Text Chapter 15
13	16 October	Topic 12. Information for tactical decisions. Text Chapter 19 Group assignment due Friday 20 October.
	21 - 29 October	Study Period
	30 October - 10 November	Examination period