



Unit Guide

ACC2200

Introduction to management accounting

Semester 2, 2018

Handbook link:

<http://monash.edu.au/pubs/2018handbooks/units/ACC2200.html>

The information contained in this unit guide is correct at time of publication. The University has the right to change any of the elements contained in this document at any time.

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Unit handbook information

Synopsis

This introductory management accounting unit focuses on the types of cost information that can be produced to assist managers and other employees within organisations in planning and control, and in decision-making. Topics include: costs and cost behaviour, product costing, cost allocation techniques, cost-volume-profit analysis, and the use of cost information for management decisions.

Mode of delivery

Clayton (On-campus)

Workload requirements

Minimum total expected workload to achieve the learning outcomes for this unit is 144 hours per semester typically comprising a mixture of scheduled learning activities and independent study. Independent study may include associated readings, assessment and preparation for scheduled activities. The unit requires on average three/four hours of scheduled activities per week. Scheduled activities may include a combination of teacher directed learning, peer directed learning and online engagement.

Unit relationships

Prerequisites

ACC1100 or equivalent.

Prohibitions

ACB2020, AFC2131, ACC2131, AFG2020, ACG2020, AFW2020, ACW2020, AFF2391, ACF2391, ACF2200.

Co-requisites

None

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Academic overview

Unit learning outcomes

The learning goals associated with this unit are to:

1. classify costs dependent on the context and purpose of related decisions

2. analyse cost behaviour and estimate costs
3. design, use and evaluate costing systems
4. analyse and use cost information relevant to decision-making
5. apply critical thinking, problem solving and communication skills to individual and/or group activities to demonstrate a comprehensive understanding of the topics covered in the unit.

Teaching approach

Lectures are intended to introduce students to the main aspects of the topics within the unit and demonstrate the practical application of these topics to real life contexts and examples. Students are expected to complete all the relevant reading for that topic prior to attending the lecture.

The live streaming option for lectures does NOT support remote comments/questions.

The intention of tutorials is to create an environment in which students can practice questions relating to the lecture topics in an interactive environment, with the help of their peers and tutor. In this sense, tutorials do not repeat the material taught in the lecture. Students are expected to have comprehensively studied the lecture material prior to attending the tutorial and have completed prescribed homework questions.

Recording of lectures

This unit will have lectures (or seminars in the absence of lectures) recorded. These recordings will be available to current students. If there is more than one seminar or lecture stream, the Chief Examiner may decide not to record each stream. In the event that there is an equipment failure and the lecture is not recorded in part or in full, no alternative recording will be provided. The Chief Examiner may determine a part or parts of lectures (or seminars) unsuitable for recording.

Unit schedule

For units with on-campus classes, teaching activities are normally scheduled to start on the hour (teaching will commence on the hour and conclude 10 minutes prior to the scheduled end time).

Students should note that the program outlined below is a guide to the material to be covered in this unit and not a definitive statement of when that material will be covered. Specific details relating to the timing will be discussed in class.

Week	Activities	Assessment
0		No formal assessment or activities are undertaken in week 0
1	Chapter 1: Introduction to Management Accounting	Tutorial preparation and participation.
2	Chapter 2: Cost terms, concepts and classifications	Tutorial preparation and participation.
3	Chapter 3: Cost behaviour, cost drivers and cost estimation	Tutorial preparation and participation.
4	Chapter 4: Product costing systems	Tutorial preparation and participation.
5	Chapter 5: Process costing systems	Tutorial preparation and participation.
6	Chapter 7: A closer look at overhead costs	Tutorial preparation and participation.
7	Chapter 8: Activity-based costing	Moodle quiz 1 Tutorial preparation and participation.
8	Chapter 19: Relevant costs for decision making	Tutorial preparation and participation.
9	Chapter 20: Pricing and product mix decisions	Tutorial preparation and participation.
10	Chapter 18: Cost volume profit analysis	Individual assignment due Tutorial preparation and participation.
11	Chapter 21: Capital expenditure decisions	Tutorial preparation and participation.
12	Course overview	Moodle quiz 2 Tutorial preparation and participation.
	SWOT-VAC	No formal assessment is undertaken SWOT-VAC

	Examination period	LINK to Assessment Policy: http://policy.monash.edu.au/policy-bank/academic/education/assessment/assessment-in-coursework-policy.html
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Assessment summary

Within semester assessment: 50% + Examination: 50%

Assessment task	Value	Due date
Online quizzes	20% (10% per quiz)	Weeks 7 & 12
Individual assignment	20%	Week 10: Thursday 4th of October before 5pm
Tutorial preparation and participation	10%	Assessment is ongoing across all tutorials (including Week 1) throughout the semester.
Examination	50%	To be advised

A student's final mark is normally the sum of the marks obtained in all of the individual assessment items in the unit.

Second marking

Where an assessment task is given a fail grade by an examiner, that piece of work will be marked again by a second examiner who will independently evaluate the work, and consult with the first marker. No student will be awarded a fail grade for an assessment task or unit without a second examiner confirming the result.

Note: Exceptions to this are individual pieces of assessment contributing 20% or less of the final mark, unless the total of such pieces exceeds 30% of the final mark.

Return of final marks

Faculty policy states that 'the final mark that a student receives for a unit will be determined by the Board of Examiners taking into account all aspects of assessment'.

The final mark for this unit will be released by the Board of Examiners on the date nominated in the Faculty Calendar. Student results will be accessible through the my.monash portal.

Exam viewing

Feedback on student performance in examinations and other end-of-semester assessment is required. The feedback should be in accordance with the University's procedures on Unit Assessment. Details of the examination script viewing arrangements set down by the Faculty of Business and Economics are available at <https://www.monash.edu/business/current-students/admin-information/policies-and-procedures/examination-feedback-procedure>

Assessment criteria

Assessment requirements

Hurdle requirement

There is a hurdle requirement in this unit. The hurdle requirement is that students must attain a mark of at least **50%** in the Final Exam / Final Major Assessment Task. A student's final mark is normally the sum of the marks obtained in all of the assessment tasks in the unit. Where a student does not meet the hurdle requirement, the maximum mark that may be returned for the unit is 48.

Assessment tasks

Assessment task title: Online quizzes

Due Date: Weeks 7 & 12

Weighting/Value: 20% (10% per quiz)

Details of Task: Students are required to complete two multiple choice quizzes on Moodle during Weeks 7 and 12 of semester. The quiz can be found on Moodle under the 'Assessments' tab.

Each quiz will be worth 10% of the final grade for the unit. Students are required to complete the quiz in one hour. They must do so in one sitting, i.e. you cannot start the quiz and come back to it at a later stage - the clock will start ticking as soon as you open it. Therefore, students should treat this quiz as an exam.

The quiz will allow students to go back and change their answers to questions but this must be done within the one hour time period. The quiz will comprise of 24 multiple choice questions. Therefore, this equates to roughly 2.5 minutes per question. Questions will be chosen at random from a database of over 500 multiple choice questions so no two students will receive the same series of questions.

Questions will be both calculative and non-calculative. A calculator will be required to complete the quizzes.

Week 7 quiz will cover lecture materials from weeks 1-6 inclusive.

Week 12 quiz will cover lecture materials from weeks 7-11 inclusive.

The quizzes will be available for the entirety of weeks 7 and 12 so students may complete them at a time and place most convenient to them. Good internet access will be required to complete the quiz; it will be the student's responsibility to secure this. Late submissions will not be accepted due to the quality of your internet access. Students are advised to use on-campus networks and/or computers (for example, in the library or quiet study areas) if they are concerned about off-campus internet access.

To study for the quiz, you should read the relevant textbook chapters and be familiar with the sample questions from lectures and tutorials. Further details of the quizzes will be made available throughout the semester during lectures and on Moodle.

Release date: At the beginning of Weeks 7 & 12

Word limit: N/A

Presentation requirements: N/A

Estimated return date: The results are available as soon as you have completed each quiz.

Criteria for marking: Marks will not be deducted for incorrect answers.

Learning objectives assessed: This assessment task covers learning objectives 1, 2, 3, 4 and 5.

Submission details: Via Moodle

Penalties for late lodgement: Week 7 quiz will close at 9am on Monday 10th of September; Week 12 quiz will close at 9am on Monday 22nd of October. If students have not completed the quiz by this time, they will forfeit the 10% of marks attributed to the quiz. Only in exceptional circumstances (i.e. with submission of an in-semester special consideration form with appropriate supporting documentation, for example, a medical certificate) will students be allowed to complete the quiz after the closing dates.

Assessment coversheet: N/A

Additional information: Will be provided throughout the semester

Assessment task title: Individual assignment

Due Date: Week 10: Thursday 4th of October before 5pm

Weighting/Value: 20%

Details of Task: This is an INDIVIDUAL assessment task. The assignment will be released on Moodle at the beginning of the semester. Further details concerning the required scope and format of the assignment will be advised during the semester in lectures and on Moodle.

Release date: Week 2 of Semester 2

Word limit: 1,200 words

Presentation requirements: Details will be provided during the semester in lectures and on Moodle.

Estimated return date: You will receive your mark prior to your final exam. You should retain the marked copy of your submission until the final results for the unit are released.

Criteria for marking: The assignment will be graded with respect to the grading rubric shown on page 6 of the Q Manual.

<http://www.buseco.monash.edu.au/qmanual/qmanual.pdf>

Learning objectives assessed: This task assesses learning objectives 1, 2, 3 and 5.

Submission details: This assignment will be a Turnitin assignment and students will be required to submit it via Moodle. There is no requirement for hard copy submission.

Turnitin is a text-matching software that checks a student's written work against electronic texts on the Internet, published works (such as journal articles and books), and assignments submitted to Turnitin by other students.

Penalties for late lodgement: A 10% penalty will be applied for each day late or part thereof. For example, an assignment that is two days late that had an original mark of 72% will have 20% deducted (2 days x 10%) and receive a mark of 52%.

Assessment coversheet: Assignment should be accompanied by a completed signed assessment coversheet. The coversheet will be available on Moodle.

Additional information: Details will be provided during the semester in lectures and on Moodle.

Assessment task title: Tutorial preparation and participation

Due Date: Assessment is ongoing across all tutorials (including Week 1) throughout the semester.

Weighting/Value: 10%

Details of Task: Participation is assessed based on students' preparation of prescribed questions for tutorials and active participation during in-class group activities and discussions. Details of prescribed tutorial questions will be given at the start of the semester.

Release date: N/A

Word limit: N/A

Presentation requirements: N/A

Estimated return date: Swot-Vac

Criteria for marking: Participation is assessed based on students' ongoing preparation for tutorials and active participation during in-class group activities and discussions.

The following guidelines will be used when determining your preparation and participation mark.

MARK	NATURE OF CONTRIBUTION: Preparation and presentation
10	Outstanding contributor The comments made by you revealed exceptional preparation and the contribution provided a substantive foundation for furthering fruitful class discussions. If you were absent from the class, the tutorial would have lacked the desired student directed learning.
8	Good contributor The comments made by you revealed thorough preparation and your contribution provided some useful insight into the topic. At times you even lead the class discussions. If you were absent from the class, the quality of student initiated debate would have significantly diminished.
4-6	Standard contributor The comments made by you revealed adequate preparation and at times your contribution aided class discussions. However, your contribution was not consistent. At times the comments you made were well argued and/or persuasive, yet on other occasions they were unsubstantiated and/or illogical. If you were absent from the class, the quality of the student initiated debate would have suffered.
2	Poor contributor You rarely contributed to class discussions, it is extremely difficult to assess your level of preparation and the likely contribution you might have made to the class discussions.
0	Non-contributor The comments made by you revealed a lack of preparation and negatively impacted upon class discussions. Additionally, your contributions failed to provide a constructive lead to class discussions and invariably disrupted the flow of debate.

NB. These guidelines are reproduced here courtesy of Professor John Tyler (Brown University) and Professor Richard Murnane (Harvard University). The professors reproduced these guidelines from another source and the original attribution for these guidelines is unknown.

Learning objectives assessed: This assessment is designed to test your progressive achievement of learning objectives 1 to 5.

Submission details: N/A

Penalties for late lodgement: N/A

Assessment coversheet: N/A

Additional information: Details will be provided during the semester in lectures and on Moodle.

Title: Examination

Weighting: 50%

Length: 2 hours

Type (open/closed book): Closed book

Exam details: The final examination will be held during the official examination period. Information about examination schedule can be accessed through my.monash portal.

Materials examinable: All material covered in both lectures and tutorials.

Electronic devices allowed in the exam:

Calculators are permitted in the exam. The only Faculty approved calculator permitted in tests and examinations for all Australian campuses and locations is the HP10bII+.

Extension and penalties

You can apply for special consideration for any in-semester assessment item by filling in the following special consideration form

http://www.monash.edu/__data/assets/pdf_file/0006/277152/in-semester.pdf

This form must be e-mailed to the chief examiner along with the necessary supporting documentation. As detailed in this form, the following special conditions may entitle you to an extension on assessment tasks:

- acute illness - eg hospital admission, serious injury, severe asthma, severe anxiety or depression. This does not include minor illness such as a mild cold.
- loss or bereavement – eg death of a close family member, family relationship breakdown.
- hardship/trauma - eg victim of crime, sudden loss of income or employment, severe disruption to domestic arrangements.
- Students demonstrating relevant obligations to military or jury service or service to emergency services such as the Country Fire Authority
- Elite athletes registered with Team Monash's talented student support program participating in a key event.

If you are applying for an extension based on any of the above, you must provide supporting documentation along with the special consideration form. An example could be (in the case of illness) a medical certificate - in this case, please have the health care professional specify on the certificate that you were unable to complete work for assessment on or before the relevant date, along with the relevant time period. For example, if you are seeking a five day extension on your assignment, the medical certificate must state that the nature of your illness affected you for five days.

Unfortunately, reasons that fall outside the above list (for example, poor time management) will not be considered.

Please note you must submit your application no later than two University working days after the due date of the assessment task. Applications after this date will not be considered.

Returning assignments

Students will receive feedback on their assignment via Moodle. Should students require additional feedback, they are encouraged to visit their tutor during consultation hours.

Referencing requirements

To build your skills in citing and referencing, and using different referencing styles, see the online tutorial Academic Integrity: Demystifying Citing and Referencing at <http://www.lib.monash.edu/tutorials/citing/>

Assignment submission

Online Submission:

If Electronic Submission has been approved for your unit, please submit your work via the Moodle site or other; as directed by your tutor for this unit.

Please keep a copy of tasks completed for your records.

Assignment submission dropbox will be available on Moodle.

Feedback

Our feedback to you

Types of feedback you can expect to receive in this unit are:

- Formal individual feedback on assignments expressed as a letter grade
- Answers to questions relating to the discipline or the unit's work
- Advice about seeking additional help to develop your writing or research skills
- Informal feedback relating to class activities

Your feedback to us

One of the formal ways students have to provide feedback on teaching and their learning experience is through the Student Evaluation of Teaching and Units (SETU) survey. The feedback is anonymous and provides the Faculty with evidence of aspects that students are satisfied with and areas for improvement.

Previous student evaluations of this unit

In response to previous SETU results of this unit, the following changes have been made:

- Greater support for homework questions will be given in tutorials, should the student request such support

If you wish to view how previous students rated this unit, please go to:

<https://www.monash.edu/ups/setu/about/setu-results/unit-evaluation-reports>

Learning resources

Monash Library Unit Reading List (if applicable to the unit): <http://monash.rl.talis.com/index.html>
Research and Learning Online: www.monash.edu/rlo

Required resources

Students generally must be able to complete the requirements of their course without the imposition of fees that are additional to the student contribution amount or tuition fees. However, students may be charged certain incidental fees or be expected to make certain purchases to support their study. For more information about this, refer to the Higher Education Administrative Information for Providers, Chapter 18, Incidental Fees at <http://education.gov.au/help-resources-providers>

Technological requirements

Virtual learning environment (VLE): Moodle

Material used in class together with other information of importance to you will be published online via the unit's Moodle site. In order to access information about this unit in Moodle you must be enrolled in the unit and have a valid student account with authenticate username and password. Moodle can be accessed through my.monash portal by clicking on the Moodle link under "Online systems". If you need some help with Moodle then check out the Moodle Support for Students page.

Q Manual

Work submitted for assessment must be consistent with the guidelines set down in the Q Manual, which is the faculty's student guide for producing quality work on time. Copies of this manual can be purchased at the bookshop or accessed online at <http://business.monash.edu/students/study-resources/related/components/qmanual.pdf>

Prescribed text and readings

Prescribed text available from [The Campus Bookstore](#)

Langfield-Smith, K., Smith, D., Andon, P., Hilton, R., & Thorne, H. (2018). *Management accounting: Information for creating and managing value* (8th ed.). Sydney, NSW: McGraw Hill.

Other information

Policies

Monash has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and to provide advice on how they might uphold them. You can find Monash's Education Policies at:

<http://www.policy.monash.edu/policy-bank/academic/education/index.html>

Student Academic Integrity Policy

www.monash.edu/_data/assets/pdf_file/0004/801841/Student-Academic-Integrity-Policy.pdf

Special Consideration

For information on applying for special consideration, please visit: <http://www.monash.edu/exams/changes/special-consideration>

Graduate Attributes Policy

<http://www.monash.edu/policy-bank/academic/education/course-governance-and-design/course-design-policy>

Student Charter

www.monash.edu/students/policies/student-charter.html

Student Services

The University provides many different kinds of services to help you gain the most from your studies. Contact your tutor if you need advice and see the range of services available at www.monash.edu/students

You can also access important information from the Faculty of Business and Economics current students page <http://www.buseco.monash.edu.au/student/>

English Connect provide services to improve and develop your language skills with workshops and programs, including online English Connect Grammar Resources, Let's Chat conversational and

oral skills group sessions, workshops on oral presentation and public speaking skills (Speaking with Confidence) and grammar for academic English (Polish Up Your Grammar). Peer Support (one on one service) runs out of the Library and is to assist you with written assignments. You can register or gain more information at <http://www.monash.edu/english-connect>

Monash University Library

The Monash University Library provides a range of services, resources and programs that enable you to save time and be more effective in your learning and research.

Go to <http://www.monash.edu/library> or the library tab in my.monash portal for more information.

Disability Support Services

Students who have a disability, ongoing medical or mental health condition are welcome to contact Disability Support Services.

Disability Support Services also support students who are carers of a person who is aged and frail or has a disability, medical condition or mental health condition.

Disability Advisers visit all Victorian campuses on a regular basis.

- Website: monash.edu/disability
- Email: disabilitysupportservices@monash.edu

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