



1. General Course Information

1.1 Course Details

Course Code:	2104AFE
Course Name:	Management Accounting
Trimester:	Trimester 1, 2020
Program:	Associate Degree in Commerce & Business
Credit Points:	10
Course Coordinator:	Ashkan Mirzay Fashami
Document modified:	29 November 2019

Course Description

Management Accounting is a 10 Credit Point course within the Associate Degree in Commerce and Business. The course is situated within the second year of the program. The Associate Degree in Commerce and Business is designed to provide students with a pathway to:

- Further university studies in Commerce, Business and related degrees or
- Direct employment

This course is a core course in the accounting area of the Associate Degree in Commerce and Business and builds on Accounting for Decision Making and exposes students to basic Management Accounting concepts. The course covers a range of issues fundamental to Management Accounting and introduces students to basic Management Accounting concepts including costs, cost behaviour, cost accumulation systems, budgets, variance analysis, as well as managerial planning, control and decision making techniques.

Assumed Knowledge

To successfully enrol in this Course, you must provide evidence that you have completed the following Courses:

- 1101AFE - Accounting Principles; or
- 1102AFE - Accounting for Decision Making

1.2 Teaching Team

Your lecturer/tutor can be contacted via the email system on the portal.

Name	Email
Ashkan Mirzay Fashami	ashkan.mirzayfashami@griffithuni.edu.au

1.3 Staff Consultation

Your lecturer/tutor is available each week for consultation outside of normal class times. Times that your lecturer/tutor will be available for consultation will be given in the first week of lectures. A list of times and rooms will be published on the Griffith College Portal under the "Support and Services/Teacher Consultation Times" link.

1.4 Timetable

Your timetable is available on the Griffith College Portal at Class Timetable in Student and Services.

1.5 Technical Specifications

All students must have access to a computer or suitable mobile device.

2. Aims, Outcomes & Generic Skills

2.1 Course Aims

The course aims to develop and expand on the material introduced in 1102AFE Accounting for Decision Making. Therefore, the assessment includes homework tasks and an assignment that evaluates students' ability to assimilate and integrate the material from this course.

The topics and contents of the assessment items included in this course also provide students with the opportunity to develop the following core generic skills and competencies that have been recognised as essential by potential employers, including members of the accounting profession:

1. numerical skills;
2. communication skills;
3. group-work skills experience; and
4. analytical skills involving the process of integrating various issues into a general solution.

2.2 Learning Outcomes

Upon successful completion of this course you will be able to:

1. Describe the nature of management accounting and the role of management accountants in an organisation;
2. Differentiate between major costing systems to generate cost outputs;
3. Develop a range of different budgets to support management accounting processes;
4. Use accounting concepts, systems and techniques to plan, control and make decisions as a manager;
5. Apply problem solving, analytical and interpretative skills to a real world situation and communicate the solutions effectively in written form.

2.3 Generic skills

For further details on the Generic Skills please refer to the Graduate Generic Skills and Capabilities policy.

Griffith College aims to develop graduates who have an open and critical approach to learning and a capacity for lifelong learning. Through engagement in their studies, students are provided with opportunities to begin the development of these and other generic skills.

Studies in this course will give you opportunities to begin to develop the following skills:

Generic Skills and Capabilities	Taught	Practised	Assessed
Acquisition of discipline knowledge and skills with critical judgement	✓	✓	✓
Communication and collaboration	✓	✓	✓
Self-directed and active learning	✓	✓	
Creative and future thinking		✓	
Social responsibility and ethical awareness		✓	✓
Cultural competence and awareness in a culturally diverse environment		✓	

3. Learning Resources

3.1 Required Resources

You are required to purchase the following textbook for this course:

Cost Accounting: A Managerial Emphases 2nd ed (ISBN: 9781442563377)

3.2 Recommended Resources

Horngren, et al. (2014), second edition, "Management Accounting"; compiled for Griffith University. (ISBN: 9781488609619)

3.3 College Support Services and Learning Resources

The College provides many facilities and support services to assist students in their studies. Links to information about College support resources that are available to students are included below for easy reference.

[Digital Library](#) – Databases to which Griffith College students have access to through the Griffith Library Databases.

MyStudy – there is a dedicated website for this course via MyStudy on the Griffith College Portal.

[Academic Integrity Tutorial](#) - this tutorial helps students to understand what academic integrity is and why it matters. You will be able to identify types of breaches of academic integrity, understand what skills you will need in order to maintain academic integrity, and learn about the processes of referencing styles.

Services and Support provides a range of services to support students throughout their studies including personal support such as Counselling; Academic support; and Welfare support.

Jobs and Employment in the [Student Hub](#) can assist students with career direction, resume and interview preparation, job search tips, and more.

[IT Support](#) provides details of accessing support, information on s numbers and internet access and computer lab rules.

3.4 Other Learning Information

Attendance

You are expected to attend all lectures and tutorials and to actively engage in learning during these sessions. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook. In addition, you may BYOD (bring your own device) to class such as a laptop or tablet. This is not a requirement as computer lab facilities are available on campus, however, the use of such devices in the classroom is encouraged with appropriate and considerate use principles being a priority.

Preparation and Participation in Class

In order to enhance learning, prepare before lectures and tutorials. Read the relevant section of your text book before a lecture, and for a tutorial read both the textbook and the relevant lecture notes. If you have been given tutorial exercises, make sure you complete them. Active participation in lectures and tutorials will improve your learning. Ask questions when something is unclear or when you want to bring some issue to your lecturer or tutor's attention; respond to questions to test your knowledge and engage in discussion to help yourself and others learn.

Consultation Sessions

Teachers offer extra time each week to assist students outside the classroom. This is known as 'consultation time.' You may seek assistance from your teacher on email or in person according to how the teacher has explained this to the class. Attendance during consultation time is optional but you are encouraged to use this extra help to improve your learning outcomes.

Course Materials

Lecture notes will be made available to you in MyStudy on the Griffith College Portal and you are advised to either print these out and bring them to each class so that extra notes can be added or BYOD (bring your own device) and add extra notes digitally.

Self-Directed Learning

You will be expected to learn independently. This means you must organise and learn the course content even when you are not specifically asked to do so by your lecturer or tutor. This involves revising the weekly course material. It also means you will need to find additional information for some assessment items beyond that given to you in textbooks and lecture notes, and to construct your own response to a question or topic. All of this requires careful planning of your time. Expect to spend, on average, at least 10 hours per week including class time for each of your courses.

Program Progression

You are reminded that satisfactory Program Progression requires that attendance in classes is maintained at equal to or greater than 80%, and that GPA is maintained at equal to or greater than 3.5 [please see Griffith College Policy Library - Program Progression Policy - for more information].

Teacher and course Evaluation

Your feedback is respected and valued by your lecturers and tutors. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your lecturer and tutor or by completing course and lecturer evaluations via Griffith College's evaluation tool whenever these are available.

4. Learning and Teaching Activities

4.1 Weekly Learning Activities

Week	Topic	Activity	Readings	Learning Outcomes
1	Introduction, Basic Terms, and Concepts	Lecture	Ch 1 and 2 pp 2-46	1
	Tutorial 1	Tutorial	Ch 1 and 2 Basic Tutorial questions	
2	Determining how Costs Behave	Lecture	Ch 3 pp 76-125	2
	Tutorial 2	Tutorial	Ch 1 & 2 Tutorial questions	
3	Cost-Volume-Profit-Analysis	Lecture	Ch 4 pp 126-165	5
	Tutorial 3	Tutorial	Ch 3 Tutorial questions	
4	Product and Service Costing: Job Costing	Lecture	Ch 5 pp 166-181	2
	Tutorial 4	Tutorial	Chapter 4 Tutorial questions	
5	Product and Service Costing: Process Costing	Lecture	Ch 5 pp 181-196	2
	Tutorial 5	Tutorial	Chapter 5 Tutorial questions	
6	Mid-Trimester Exam (held in class time)	Examination		
	Tutorial 6	Tutorial	Exam revision	
7	Allocation of Support Department Costs, Common Costs, and Revenues	Lecture	Ch 13 pp 506-539	4
	Tutorial 7	Tutorial	Chapter 5 Tutorial questions	
8	Master Budget and Responsibility Accounting	Lecture	Ch 10 pp 372-417	3
	Tutorial 8	Tutorial	Chapter 13 Tutorial questions	
9	Flexible budgets, Direct Cost Variances, and Management Control	Lecture	Ch 11 pp 418-465	3
	Tutorial 9	Tutorial	Chapter 10 Tutorial question	
10	Flexible Budgets and Overhead Cost Variances	Lecture	Ch 12 pp 466-505	3
	Tutorial 10	Tutorial	Chapter 11 Tutorial questions	
	Assignment Due	Assessment		
11	Decision Making and Relevant Information	Lecture	Ch 8 pp 298-341	4
	Tutorial 11	Tutorial	Chapter 12 Tutorial questions	
12	Final Exam Revision	Exam revision		
	Tutorial 12	Tutorial	Chapter 8 Tutorial questions	

5. Assessment Plan

5.1 Assessment Summary

Item	Assessment Task	Weighting	Learning Outcomes	Due Date
1	Mid-Trimester Exam	30%	1, 2 & 5	6
2	Assignment	20%	3	10
3	Final Exam	50%	2, 3 & 4	Exam Period

5.2 Assessment Detail

Mid-Trimester Exam (30%):

A mid-trimester exam will be held in week 6 and will be designed to test issues related to topics covered up to and including tutorial 4. This assessment task has a weighting of 30% of total marks for the course.

Assignment (20%):

An Assignment related to the material from chapters 10, 11, and 12 will be due for submission at the commencement of class in Week 11. This assessment task has a weighting of 20% of total marks for the course.

Final Examination (50%):

The final examination will be conducted centrally in the formal examination period at the end of the trimester and will carry 50% of the total assessment for this course.

Although the end of trimester examination will focus primarily on topics wk 5 to 12, a working understanding of topics 1 to 4 is needed to successfully complete this assessment. This knowledge of the first five topics provides the necessary foundation for the concepts and procedures that underpin the topics covered in the later lectures and related tutorials. Consequently, the final examination will cover the whole course because it enables the evaluation of students' ability to integrate the course content in dealing with practical and applied issues. The final exam tests numeric skills and written communication skills.

5.3 Late Submission

An assessment item submitted after the due date, without an approved extension from the Course Coordinator, will be penalised. The standard penalty is the reduction of the mark allocated to the assessment item by 5% of the maximum mark applicable for the assessment item, for each working day or part working day that the item is late. Assessment items submitted more than five working days after the due date are awarded zero marks.

Please refer to the Griffith College website - Policy Library > Assessment Policy for guidelines and penalties for late submission.

5.4 Other Assessment Information

Retention of Originals

You must be able to produce a copy of all work submitted if so requested. Copies should be retained until after the release of final results for the course.

Requests for extension

To apply for an extension of time for an assignment, you must submit an [Application for Extension of Assignment](#) form to your teacher at least 24 hours before the date the assignment is due. Grounds for extensions are usually: serious illness, accident, disability, bereavement or other compassionate circumstances and must be able to be substantiated with relevant documentation [e.g. [Griffith College Student Medical Certificate](#)]. Please refer to the Griffith College website - Policy Library - for guidelines regarding extensions and deferred assessment.

Return of Assessment Items

1. Marks awarded for in-trimester assessment items, except those being moderated externally with Griffith University, will be available on the Student Portal within fourteen [14] days of the due date. This does not apply to the final assessment item in this course (marks for this item will be provided with the final course result).
2. Students will be advised of their final grade through the Student Portal. Students can review their exam papers after student grades have been published (see relevant Griffith College Fact Sheet for allocated times at Support> Factsheets). Review of exam papers will not be permitted after the final date to enrol.
3. Marks for **all** assessment items including the final exam (if applicable) will be recorded in the Moodle Course Site and made available to students through the Moodle Course Site.

The sum of your marks overall assessment items in this course does not necessarily imply your final grade for the course. Standard grade cut off scores can be varied for particular courses, so you need to wait for the official release of grades to be sure of your grade for this course.

6. Policies & Guidelines

Griffith College assessment-related policies can be found in the [Griffith College Policy Library](#) which include the following policies:

Assessment Policy, Special Consideration, Deferred Assessment, Alternate Exam Sitting, Medical Certificates, Academic Integrity, Finalisation of Results, Review of Marks, Moderation of Assessment, Turn-it-in Software Use. These policies can be accessed using the 'Document Search' feature within the [Policy Library](#)

Academic Integrity Griffith College is committed to maintaining high academic standards to protect the value of its qualifications. Academic integrity means acting with the values of honesty, trust, fairness, respect and responsibility in learning, teaching and research. It is important for students, teachers, researchers and all staff to act in an honest way, be responsible for their actions, and show fairness in every part of their work. Academic integrity is important for an individual's and the College's reputation.

All staff and students of the College are responsible for academic integrity. As a student, you are expected to conduct your studies honestly, ethically and in accordance with accepted standards of academic conduct. Any form of academic conduct that is contrary to these standards is considered a breach of academic integrity and is unacceptable.

Some students deliberately breach academic integrity standards with intent to deceive. This conscious, pre-meditated form of cheating is considered to be one of the most serious forms of fraudulent academic behaviour, for which the College has zero tolerance and for which penalties, including exclusion from the College, will be applied.

However, Griffith College also recognises many students breach academic integrity standards without intent to deceive. In these cases, students may be required to undertake additional educational activities to remediate their behaviour and may also be provided appropriate advice by academic staff.

As you undertake your studies at Griffith College, your lecturers, tutors and academic advisors will provide you with guidance to understand and maintain academic integrity; however, it is also your responsibility to seek out guidance if and when you are unsure about appropriate academic conduct.

In the case of an allegation of a breach of academic integrity being made against a student he or she may request the guidance and support of a Griffith College Student Learning Advisor or Student Counsellor.

Please ensure that you are familiar with the Griffith College Academic Integrity Policy; this policy provides an overview of some of the behaviours that are considered breaches of academic integrity, as well as the penalties and processes involved when a breach is identified.

For further information please refer to the Griffith College website - Policy Library > Academic Integrity Policy

Reasonable Adjustments for Assessment – The Disability Services policy

The Disability Services policy (accessed using the Document Search' feature with the [Policy Library](#)) outlines the principles and processes that guide the College in making reasonable adjustments to assessment for students with disabilities while maintaining academic robustness of its programs.

Risk Assessment Statement

There are no out of the ordinary risks associated with this course.

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