



1. General Course Information

1.1 Course Details

Course Code:	2114AFE
Course Name:	Management Accounting & Strategy
Trimester:	Trimester 1, 2022
Program:	Associate Degree in Commerce & Business
Credit Points:	10
Course Coordinator:	Jodie Liu
Document modified:	7 March 2022

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 teacher/s can be contacted via email as below:

You will also find their email in the Teacher's tile on your Course Site.

Name	Email
Jodie Liu	jodie.liu@staff.griffithcollege.edu.au

1.3 Meet with your teacher

Your teacher is available each week to meet outside of normal class times. This is called consultation. Times that your teacher will be available for consultation will be found on the Teacher's tile on your Course Site.

1.4 Timetable

Your timetable is available on the Griffith College Digital Campus at My Apps, Timetable.

1.5 Technical Specifications

All students must have access to a computer or suitable mobile device such as desktop, laptop, or tablet. In addition, up-to-date browser access, a reliable high-speed internet connection with enough upload and download capacity, a webcam and headset including microphone are needed.

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 evidence of learning 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 evidence of learning 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

After successfully completing this course you should be able to:

1. Describe the nature of management accounting and differentiate between major costing systems to generate cost outputs;
2. Develop a range of different budgets to support management accounting processes;
3. Use management accounting to make decisions as a manager and communicate the solutions effectively in written form.



2.3 Generic Skills and Capabilities

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 Learning Resources

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

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

3.2 Recommended Learning Resources

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

3.3 College Support Services and Learning Resources

Griffith College provides many facilities and support services to assist students in their studies. Links to information about 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.
- [Study Toolbox](#) – there is a dedicated website for this course on the Griffith College Digital Campus.
- Academic Integrity - Griffith College is committed to ensuring academic integrity is understood and maintained by all staff and students. All students learn about academic integrity through engagement with Academic Integrity online modules within the Academic and Professional Studies course.
- [Services and Support](#) provides a range of services to support students throughout their studies including academic advice and assignment help from Student Learning Advisors, and personal and welfare support from Student Counsellors.
- [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 Information about your Learning

Preparation and Participation in Learning

You need to prepare before attending your scheduled learning experience. Work through the learning content prepared by your teacher which is found on the course site. Make sure you complete the learning activities set each week, they are designed to support your learning. Active participation in your learning will enhance your success. Ask questions when something is unclear or when you want to bring some issue to your teacher's attention; respond to questions to test your knowledge and engage in discussion to help yourself and others learn.

Attendance

You are expected to actively engage in all learning experiences which underpin the learning content in this course. You are expected to engage with the learning content and learning activities outside of timetabled class times. This requires you to be an active agent of your learning. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook. In addition, you are encouraged to 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.

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 Learning Materials

Learning materials are made available to you in the course site. The learning materials are arranged in Modules. In each Module you will find Learning Content, Learning Experiences and Learning Activities. **Learning Content** will be engaged with prior to the scheduled **Learning Experience (your weekly class)**. This will ensure you are prepared for the scheduled Learning Experience by being aware of the content to be covered and therefore will be able to actively participate in the session. **Learning Activities** are accessed after the scheduled session for purposes of review, consolidation of learning, and preparation for the Evidence of Learning Tasks in the course.

In addition, **Anytime Anywhere** learning material is provided in the course. This learning material provides support, interactive tools and directions for students who occasionally cannot attend the weekly scheduled Learning Experience (either in person or on Zoom) perhaps due to illness or other commitments. The Anytime Anywhere learning material should also be used in conjunction with Learning Content and Learning Activities resources.

Self-Directed Learning

You will be expected to learn independently. This means you must organise and engage with the course learning content even when you are not specifically asked to do so by your teacher. The weekly guide will be helpful to organise your learning. This involves revising the weekly course learning material and completing the learning activities. It also means you will need to find additional information to evidence your learning beyond that given to you, 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%, students are engaged in their learning 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 teachers. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your teacher or by completing course and teacher evaluations via Griffith College's evaluation tool whenever these are available.



4. Learning Content, Learning Experiences and Learning Activities

4.1. Modules for Learning and Weekly Learning Content, Learning Experiences and Learning Activities

	Learning Content	Learning Experiences	Learning Activities	Evidence of Learning	Learning Outcome
					
	Module 1: Basics of Management Accounting and Costing				
1	Introduction, Basic Terms, and Concepts	Exercises	Homework		1
2	Determining how Costs Behave	Exercises	Homework		1
3	Product and Service Costing: Job Costing	Exercises	Homework		1
4	Product and Service Costing: Process Costing	Exercises	Homework		1
5	Revision for Quiz 1	Exercises	Homework		1
6	Quiz 1			Quiz 1	1

	Module 2: Management Accounting and Budgeting				
7	Master Budget and Responsibility Accounting	Exercises	Homework		2
8	Flexible budgets, Direct Cost Variances, and Management Control	Exercises	Homework		2
9	Flexible Budgets and Overhead Cost Variances	Exercises	Homework	Assignment	2
	Module 3: Management Accounting, Decision Making, and Communication				
10	Allocation of Support Department Costs, Common Costs, and Revenues	Exercises	Homework		3
11	Decision Making and Relevant Information	Exercises	Homework		3
12	Cost-Volume-Profit- Analysis	Exercises	Homework	Quiz 2	3



5. Evidence of Learning

5.1 Evidence of Learning Summary

	Evidence of Learning	Weighting	Learning Outcome	Due Date
1	Quiz 1	40%	1	Week 6
2	Assignment	30%	2	Week 10
3	Quiz 2	30%	3	Exam Period

5.2 Evidence of Learning Task Detail

1. Evidence of Learning Task 1: Quiz 1 (40%)

Task Type: Online quiz

Due Date: Week 6

Weight: 40%, Marked out of: 40

Task Description: Quiz 1 will be designed to test issues related to topics covered up to and including learning experience 4. This assessment task has a weighting of 40% of the total marks for the course.

Criteria and Marking: See course site.

Submission: Online quiz

2. Evidence of Learning Task 2: Assignment (30%)

Task Type: Assignment

Due Date: Week 10

Weight: 30%, Marked out of: 30

Task Description: An Assignment related to the material from chapters 10, 11, and 12 will be due for submission at the commencement of class on week 10. This assessment task has a weighting of 30% of the total marks for the course.

Criteria and Marking: See course site

Submission: Submit at commencement of class in Week 10

3. Evidence of Learning Task 3: Quiz 2 (30%)

Task Type: Online Quiz

Due Date: Exam Period

Weight: 30%, Marked out of: 30

Task Description: Quiz 2 will be conducted centrally in the formal examination period at the end of the trimester and will carry 30% of the total assessment for this course. Quiz 2 tests issues related to learning experiences 10, 11, and 12.

Criteria and Marking: See your course site

Submission: Online quiz

5.3 Late Submission

An Evidence of Learning Task submitted after the due date, without an approved extension from the teacher, will be penalised. The standard penalty is the reduction of the mark allocated to the Evidence of Learning Task by 5% of the maximum mark applicable for the Evidence of Learning Task, for each working day or part working day that the task is late. Evidence of learning tasks 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 Information about Evidence of Learning

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 evidence of learning task, 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 Evidence of Learning Tasks.

Return of Evidence of Learning Tasks

1. Marks awarded for in-trimester evidence of learning tasks, except those being moderated externally with Griffith University, will be available on the course site within fourteen [14] days of the due date. This does not apply to the final evidence of learning task in this course (marks for this task will be provided with the final course result).
2. Students will be advised of their final grade through the Digital Campus. Students can review their final exam papers after student grades have been published. Review of final exam papers will not be permitted after the final date to enrol.
3. Marks for **all** evidence of learning tasks including the final exam (if applicable) will be recorded in the Course Site and made available to students through the Course Site.

The sum of your marks of evidence of learning tasks 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 Evidence of Learning Tasks-related policies can be found in the [Griffith College Policy Library](#) which include the following policies:

[Assessment Policy](#), [Special Consideration](#), [Deferred Assessment](#), [Alternate Exam Sitings](#), [Medical Certificates](#), [Academic Integrity](#), [Finalisation of Results](#), [Review of Marks](#), [Moderation of Assessment](#), [Turn-it-in Software Use](#). These policies can be accessed 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 teachers 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 Evidence of Learning Tasks – The Disability Services policy

The [Disability Services policy](#) (accessed within the [Policy Library](#)) outlines the principles and processes that guide the College in making reasonable adjustments to Evidence of Learning Tasks 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.

Copyright © - Griffith College

Note: Griffith College acknowledges content derived from Griffith University in Diploma level courses, as applicable.