Unit Outline
Contact details

Unit coordinator/lecturer

Unit coordinator/lecturer: Steve Lowry
Campus: Hobart
e-mail: srlowry@utas.edu.au
(Please use only your UTas or MyLO email to contact me. Mail via external providers could be subject to delayed responses or failed delivery.)
Target response time: Within 48 hours on weekdays.

Phone: tba
Fax: 6226 7845
Room number: tba
Consultation hours: tba
You are encouraged to ask questions via the MyLO discussion boards. Target response time: Within 24 hours on weekdays (9am – 5pm).

Other teaching staff

Tutor: Jamming Li
Campus: Hobart
e-mail: tba
Phone: tba
Fax: 6226 7845
Room number: tba
Unit description

In this unit we explore the key functions fulfilled by managerial and cost accounting. The primary purpose of managerial and cost accounting is to provide relevant information to managers within an organisation. Managerial accounting can be thought of as the informal language used within the organisation to facilitate planning, control, co-ordination and performance assessment. Decision contexts can vary from the broad strategic planning and resource allocation decisions made at corporate or divisional level, to the more specific cost and performance information necessary to monitor individual products, customers or segments. The ultimate measure of success is whether or not internal decision making has been improved as a result of the relevance, quality and timeliness of information provided by the management accounting function.

Learning Outcomes/Generic Graduate Attributes

See the table on the following page that sets out the Learning Outcomes, Criteria for Assessment Tasks, Assessment Methods and Graduate Attribute Outcomes for this unit and the linkages between them.

The University has defined a set of generic graduate attributes that can be expected of all graduates. See: www.learningsupport.utas.edu.au/generic_attributes.html

By undertaking this unit you should make progress in attaining those attributes as described in the table on the following page:
<table>
<thead>
<tr>
<th>Learning Outcomes</th>
<th>Assessment Criteria – In assessing this learning outcome I will be looking at your ability to:</th>
<th>Assessment Methods</th>
<th>Embedded Graduate Attributes</th>
</tr>
</thead>
</table>
| 1. Knowledge of business planning | Explain the purposes of strategic, operational, long term and short term planning  
Identify types and sources of information for planning and evaluation | Test  
Quiz  
Assignment 1 | Problem solving  
The ability to apply logical thinking to a range of business related problems.  
Communication  
The ability to clearly and accurately communicate information in oral and written formats.  
Social responsibility  
The ability to apply the ethical requirements of University study.  
Knowledge  
Awareness of the responsibilities to society and societal expectations of business.  
Global Perspective  
An understanding of the international standards related to the field of study. |
| 2. Evaluate the behavioural implications of management accounting | Evaluate the behavioural implications of data gathering  
Evaluate the behavioural implications of measurement policy choices  
Evaluate the ethical dilemmas confronted by management | Assignment 1  
Log Book  
Tutorial tasks  
Exam  
Assignment 1  
Tutorial tasks | |
| 3. Perform management accounting tasks | Explain the role of management accounting in managing a business  
Determine cost concepts and behaviours  
Plan, record and report business data/information  
Analyse business performance  
Apply various service and product costing methods  
Create budgets and calculate variances  
Interpret management accounting information for decision making | Exam  
Test, Log books, Tutorial tasks, Assignment 2, Exam  
Test, Log books, Assignment 2  
Tutorial tasks, Assignment 2, Exam  
Test, Tutorial tasks, Exam  
Test, Log books, Tutorial tasks, Assignment 1, Assignment 2, Exam  
Log books | |
Alterations to the unit as a result of student feedback
Where appropriate alterations have been made to this unit as a result of student feedback

Learning resources

Textbook

Further reading

You are encouraged to read widely to develop an understanding of technical management accounting as well as a general understanding of business management, operations processes and types of decisions that underlie business news. Useful reading for this Unit might include other Management Accounting text books and library resources, academic journals (see below), business magazines and newspapers.

E- (electronic) resources
Library
The e-journal section within the library website provides access to the following journals relevant to management accounting:

- Management Accounting Research
- Journal of Management Accounting Research
- Accounting Organizations and Society
- Australian Accounting Review

It is strongly recommended that information is sought from as wide a range of discipline areas as possible. Students are advised to access journals via the E-journals web page contained on the university library website as well as databases such as Science Direct, Proquest and Emerald.

MyLO
MyLO will be used to make up-to-date unit materials available to you and to give you access to announcements and discussion groups.

MyLO is an internet service that has been adopted by the University and will be used in this unit. MyLO may be accessed on computers in computing laboratories at the University or on your computer at home or at work. Information about accessing and using this service, required computer specifications, frequently asked questions, and
about how to get help if you experience difficulties, is available at the following University website: http://www.utas.edu.au/coursesonline

You are strongly advised to visit this site and become familiar with the features of MyLO, especially if you have not used it before. You will probably be using it in other units that you are studying as well. Here are some important points about accessing our web site:

**Access to MyLO**

You can access your MyLO course from the Student Page on the University’s web site: **Current Students Quick Links MyLO** or go directly to the web address noted above:

- Enter your email POP account “Username” (for example, dsmith) and your “Password”. These are identical to the pop account/email username and password that you are given with your enrolment confirmation form. If you forget your pop account username, contact the Help Desk (see below under ‘getting assistance with MyLO). Both MyLO and e-mail passwords must remain the same. If you are going to change your password, change your e-mail password first.

- When you enter your user name and password, click on OK and choose “BFA712” from the list of units (subjects) in which you are enrolled. Units will not appear on your list until your enrolment is processed. [NOTE: Another box may periodically appear when using the University network which asks you to verify your user name & password, this is simply a security device – enter your password when asked & click OK].
  - MyLO will automatically check that your browser is properly configured. If the MyLO ‘browser checker’ window appears – scroll down to make sure you have a tick in each area shown – then close the window.

- From the Unit’s homepage click on the area you wish to access e.g. “Unit Information”. A table of contents will appear on the left hand side of your screen. Scroll through the list until you find what you want & click the underlined topic.

**Computer hardware & software**

To access MyLO from your own computer you will need the appropriate software, and hardware to run that software. See **Learning Online** at http://uconnect.utas.edu.au for computer software you will need.

**Note**: Older computers may not have the hardware to run some of the required software applications. Contact your local IT support person or the Service Desk on 6226 1818 if you experience difficulties.

For further information on using MyLO self help sheets can be accessed at: http://www.utas.edu.au/coursesonline

Students are encouraged to pose unit-related questions on the BFA712 discussion boards, rather than by e-mail to teaching staff, as this allows everybody in the unit to benefit from the discussion.
Details of teaching arrangements

Lectures
There will be one two-hour lecture session each week. Lectures are intended to explain and illustrate the concepts in each week’s topic. The pace of lectures will be based on the assumption that all students have pre-read the relevant textbook chapter(s) and have a copy of the presentation slides.

A handout copy of the lecture presentation slides will be available for printing, in a reduced font size, from the School’s online resources on MyLO prior to each lecture. Printable slides form a framework of the presentation as a guide for your own note taking. They do not constitute a summary of the reading material OR a substitute for your own notes.

Attendance at lectures should not be viewed as a substitute for reading the assigned material and attempting the prescribed tutorial and self-study tasks each week.

Tutorials
There will be a one-hour tutorial each week. Tutorials commence in Week Two and aim to consolidate the material covered in the previous lecture.

A set of tutorial preparation questions is listed in the Study Schedule for each topic. These tasks should be attempted by you after the relevant lecture but before the tutorial on that topic. You must attempt these tasks in your logbooks (see Assessment, below).

The tutorials will include a discussion of the questions that you have attempted. You should come to the tutorials prepared so that you can amend your answers, if necessary, and take any relevant notes. You should be willing to raise any issues or problems that you encountered in attempting the questions.

Written solutions will only be provided for some independent study tasks.

Each tutorial will commence with a mystery task to be attempted in small groups. The composition of these groups will vary from week to week. The task will be related to the topics covered in the previous weeks lecture. Additional tasks may be provided for practise during any remaining tutorial time.

Attendance at tutorials should not be viewed as a substitute for attempting to independently solve the tutorial questions each week. Individual consultations are not a substitute for tutorial attendance.

Occupational health and safety (OH&S)
The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s policy at: http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf
Learning expectations and strategies

Expectations
The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University’s Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Learning strategies
Students are expected to take responsibility for their own learning. Consistent with the view of the professional accounting bodies and prospective employers, a key aim in this unit is to develop students who are active participants rather than passive recipients. The primary role of the lecturer is not one of distributing static knowledge, but rather one of facilitating your learning and helping you develop independent learning, analytical and critical thinking skills. Further information about the Faculty’s philosophy on teaching and learning is set out in its Guide for Students.

Key to successful progression through any course is thorough preparation and effective time management. You should consciously plan your time, mindful of commitments and key submission dates in all of the units you are studying, to avoid pressure spots and to ensure that you can be adequately prepared for each session. If you prepare thoroughly throughout the semester, ‘study week’ will be a time for consolidation and revision, not a period of frantic catching up. You will find a weekly study schedule at the end of this Outline to help with your planning.

You should plan to allocate a minimum of 9 - 12 hours per week to this unit. On average, an approximate allocation of this time should be:
- class contact time 3 hours
- reading and attempting questions before class 2 – 3 hours
- revising, practising exercises and assessment preparation 4 – 6 hours
In summary, to be successful in this unit, it is strongly recommended that you:

• prepare a weekly study timetable (including classes, routine study, regular assignment and/or test preparation time and other/personal commitments). For effective time management, this should include all current units;
• keep up-to-date with the reading;
• review lecture material and illustrations;
• complete the tutorial preparation tasks; attend tutorials; ask questions; join in the topic-specific MyLO discussion boards;
• consolidate your reading by making appropriate short notes and summaries;
• practice newly acquired skills. (Each Chapter includes Key Terms for you to check your understanding, and Review Problems, complete with solutions.);
• review prior topics regularly;
• check that you have addressed all assessment criteria before submitting assessment items. Upload your assessable work to the Turnitin pre-check facility and make any necessary referencing amendments prior to submission. Seek any additional assistance required for assessable tasks from a Postgraduate Academic Advisor prior to submission; and
• make use of the many other support services available.

Students who require extra practice and/or information on unit content are encouraged to locate alternate Management and Cost Accounting text books and study guides.

Specific attendance/performance requirements

There are no specific attendance requirements for this unit. If you cannot attend a timetabled session, it is your responsibility to obtain any information you have missed. Basic lecture materials will be made available via the unit’s web site as the unit progresses.

Students are encouraged to perform at a high standard that reflects postgraduate status. Please refer to the information contained throughout this Unit Outline for guidance on performance expectations, and refer to the results of your graded work as guidance for further improvement.
## Assessment

### Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiz - Academic Conduct (Online via MyLO)</td>
<td>Any time before Thursday, 4 August (week 4)</td>
<td>Hurdle *</td>
</tr>
<tr>
<td>Assignment 1 - Feasibility</td>
<td>Monday, 8 August (week 5)</td>
<td>10%</td>
</tr>
<tr>
<td>Test (topics 1 - 8)</td>
<td>During Week 9 Lecture</td>
<td>10%</td>
</tr>
<tr>
<td>Log Books – up to date chronological record of your attempts to complete tutorial tasks set for the week.</td>
<td>Thursday 15 September 3pm</td>
<td>10%</td>
</tr>
<tr>
<td>Assignment 2 – Planning and Assessing</td>
<td>Monday, 26 September (week 11)</td>
<td>10%</td>
</tr>
<tr>
<td>End of semester exam</td>
<td></td>
<td>60%</td>
</tr>
</tbody>
</table>

*You must complete this task, with 100% accuracy, to qualify for assessment. This task does not, in itself, attract marks. If you do not complete the task, your assessable work will not be marked. You may resubmit this task as many times as you wish before the due date.*
Assessment details

Assignment 1 – Feasibility Study

Task Description: This assignment requires you to identify, use and interpret management accounting data to prepare a basic financial feasibility study for a specified business.

This case study task requires you to perform the role of a management accountant to explore whether a proposed business is commercially viable. The project will allow you to achieve practical experience in evaluating the likely success of this investment opportunity. This task also requires you to produce a report to communicate your evaluation.

You can download the full question, in Excel format, from this unit’s MyLO website.

Task length

This task is to be completed using pre-prepared Excel worksheets. Written sections should be of sufficient detail to reflect a solid attempt at answering the problems and to clearly show your reasoning, but length will be limited by the size of the text boxes provided. Font size must be Times New Roman 12 point.

Links to unit’s learning outcomes

Refer to table, page 2.

Assessment criteria

Assignments will be marked according to the criteria on page 2.

Submission:

Submit your printed assignment, with a signed cover sheet attached, to the School’s assignment box on level 5.

In line with Faculty policy, you are also required to submit a copy of all Work Books and the Take Home Examination online through Turnitin.

Word limit:

The word limit specified for your assignment is a maximum. If you submit over-length work there is an automatic 10% penalty of available marks. It is at the discretion of the Unit Coordinator whether the words beyond the limit will be assessed. Title pages, reference lists and appendices are not included in word counts.

Date Due

Monday, 9 August 2011 3:00pm.
Test

Task description
You will have 50 minutes working time to complete 35 multiple choice questions covering topics 1 through 8. Some answers will involve calculations.

The purpose of this task is to reinforce your prior learning, provide formal evaluation of your progress to date, and to help you identify the area(s) in which you most need to improve your understanding. We provide this assessment opportunity now so that you can analyse your performance, and revise your study strategies, as appropriate, for successful completion of the unit.

Materials
You may use the following materials during the test: Pens, a standard calculator, and a paper-form dictionary. Electronic dictionaries and mobile phones must not be used during the test. Materials must not be shared during the test.

You should leave any other materials at the front or back of the examination room. Unauthorised and shared materials will be confiscated. Please refer to instructions in the Faculty’s In-Class Test Policy at http://fcms.its.utas.edu.au/business/business/policies.asp

You must bring your student ID card.

Links to unit’s learning outcomes
Refer to table, page 2.

Assessment criteria / guidelines
Assignments will be marked according to the criteria on page 2.

Due date
This test will be conducted during the lecture in week 9 (Wednesday, 14 September).
Assignment 2 – Planning & Assessing

**Task description**
This task will be posted to the Unit Information section of MyLO after week 4. Concepts covered in weeks 3 – 6 will be particularly important for this assignment.

**Links to unit’s learning outcomes**
Refer to table, page 2.

**Assessment criteria / guidelines**
Assignments will be marked according to the criteria on page 2.

**Submission:**
Submit your printed assignment, with a signed cover sheet attached, to the School’s assignment box on level 5.

In line with Faculty policy, you are also required to submit a copy of all Work Books and the Take Home Examination online through Turnitin.

**Word Limit**
The word limit specified for your assignment is a maximum. If you submit over-length work there is an automatic 10% penalty of available marks. It is at the discretion of the Unit Coordinator whether the words beyond the limit will be assessed. Title pages, reference lists and appendices are not included in word counts.

**Due date**
Tuesday, 27 September, 2011, at 3pm.
Log books

Task description
You are required to maintain an up-to-date logbook of all your tutorial and homework during the unit. It will contain your attempted answers to tutorial questions (both homework and corrections/notations made during tutorials). It should also include your groups attempted answer to a random ‘mystery’ tutorial task which will be included each week.

Specific Instructions

- A thick spiral bound notebook, or similar, with a front and back cover is necessary. **Do not present loose pages, stapled together or in binder**, etc, as these do not reflect chronological progress. (A minimum 264 page A4 notebook is recommended)

- Logbooks must be wholly hand written in English. You may use pencil or any colour pen, except red. No photocopies or other typed, or pasted, information is allowed.

- Start a new page for every topic. Clearly label tutorials, chronologically, ie Topic 2 Tutorial, Topic 3 Tutorial etc.

- Attempt answers to tutorial questions and problems before attending your tutorial.

- Include self marking and corrections of answers to questions and problems, and any other explanations, comments or notes recorded during and after your tutorial.

- Each tutorial will include a mystery small group task. Groups will be decided randomly by your tutor. You will have the opportunity to work with different members of your tutorial group on an unsighted task to be provided on the day by your tutor. Your group’s best efforts to solve this problem should also be documented in your log book.

Task length
No prescribed length, but it should be concise. Calculations and diagrams should be of sufficient detail to reflect a solid attempt at answering the problems and to clearly show all the steps taken.

Links to unit's learning outcomes
Refer to table, page 2.
Assignments will be marked according to the criteria on page 2. Students also need to demonstrate skills such as:

- Time management
- Substantial progress to solving group problems
- Legible presentation in the format described above
- Minimum of three tutor checks, ie date and signature

You will not be assessed on the accuracy of your initial task attempts. Rather, the purpose of log book assessment is to monitor and reward your efforts to study unit content consistently throughout the semester.

A minimum of three random checks will be made in different tutorials during the semester to assess time management (that your progress is up to date). Tutors may make annotation in the logbook which will be relevant at the time of marking.

Submit your original logbook for assessment, with a signed assignment cover sheet stapled to the front. Log books that are photocopied or submitted without a signed cover sheet will not be assessed, and will be awarded zero marks.

Prior to submission, photocopy your logbook for your own records and keep the copy for your exam revision during the study break. Original logbooks will be available for collection before the exam.

Continuous assessment with final submission on Thursday, 15 September, 2011, at 3pm.
**Final exam**

**Description / conditions**

Closed book examination of 3 hours duration. The exam will enable you to demonstrate breadth and depth of understanding across all the course material, encompassing calculations, interpretation and theory. All topics are examinable.

You may bring into the examination room, a standard calculator and a paper-form dictionary (which must be approved by Student Administration prior to the exam).

No electronic materials other than a calculator are allowed.

Academic integrity and rules of student conduct apply to the completion of this examination.

The grade your work will earn will be determined using a series of criteria and performance standards which will be discussed during the week 13 lecture.

Refer to table, page 2.

Assignments will be marked according to the criteria on page 2.

The final exam is conducted by the University Registrar in the formal examination period. See the Current Students homepage (>Examinations and Results) on the University’s website.
**How your final result is determined**

The weighted tests, assignments and final exam scores are added together to determine your final result. You must achieve an overall mark of at least 50 per cent of the total available marks to pass the Unit.

The Faculty of Business Assessment Submission Policy can be found at: [http://fcms.its.utas.edu.au/business/business/policies.asp](http://fcms.its.utas.edu.au/business/business/policies.asp)

**Submission and return of coursework**

Test and assignment papers will be marked, and results released, as quickly as possible the target turnaround time is two (2) weeks.

The university’s rules of academic integrity apply to all assessment (see below).

**Requests for extensions**

Students with special circumstances may apply for an extension. Requests for extensions should, where possible, be **made in writing** to the Unit Coordinator on or before the due date. Students will need to provide **independent supporting documentation** to substantiate their claims.

**Penalties**

*Late Submission of Continuous Coursework*

Assignments that are not submitted by **3pm** on the due date will be penalised unless a signed and pre-approved extension form is attached. The penalty for late submission of assessable items is one grade level, or 10% of the total available marks, for each day, or part thereof, that an assessable item is late.

*Review of results and appeals*


If, after viewing your examination paper, you believe you should be awarded higher marks, you may request a formal remark of your original submission (in accordance with Rule of Academic Assessment 2, Clause 22.1).

**Academic integrity**

The rules of academic integrity most certainly do apply in this Unit.

Please read the following section on Plagiarism, read the recommended information, and check with your lecturer if you have any questions or concerns about integrity issues in this Unit.
Plagiarism

Note that your Unit Coordinator will, consistent with the rules of the University, refer assessable work showing evidence (content or form) of unauthorised collaboration, copying or unacknowledged use of the ideas/data/work of others, to the Head of School with a written allegation of academic misconduct.

Please ensure this is not necessary by assigning priority to understanding the rules of referencing and academic integrity. If you are uncertain, ask your lecturer, your Postgraduate Academic Advisor, or Student Services staff.

The rules of academic integrity prohibit all forms of cheating in tests and examinations, and set explicit limits on the use of others’ work in all assessable items. For more information on tests, please refer to the Faculty’s In-Class Test Policy at http://fcms.its.utas.edu.au/business/business/policies.asp

Referencing is a signal that the assertions you make are reliable. It is important that you understand how to correctly refer to the work of others and maintain academic integrity. Referencing for this unit must be in Harvard style. Style information is on the UTas Library website. Further information and examples are posted to this unit’s MyLO site under Unit Information.

Generally, if you are stating someone else’s ideas, or any facts, or opinions formed on the basis of facts, even if they are common knowledge, it is very important to reference because:

- It adds authoritative weight to your assertions, making them more reliable to others;
- It becomes a good habit which almost eliminates the risk of academic misconduct allegations; and
- In-text referencing and reference lists are not included when counting word limits.

Referencing is extremely important:

a) to support that facts are correct and/or the estimates are correct (enough); and
b) so readers believe what they’re reading enough to cooperate. For example, without cooperation, planning is a waste of time, money and effort, and your business will remain exposed to the risks of working without a plan.

The time-frame for publishing the most credible resources (peer reviewed academic journals) can produce an information lag, so it may be appropriate to seek additional information from other relevant sources to support developments.

How to reference properly

The appropriate referencing style for the Unit is explained, with examples, on the Unit’s MyLO site under Unit Information, and on the Library website.

Also note that:

- If relevant, you may reference your own published/publicly accessible prior work;
- You may not submit or reference unpublished workplace material, even if you wrote it;
You may not submit or reference your own unpublished work previously submitted to any educational institution;
• Direct quotes must constitute no more than 10% of any assessable item; and
• References are randomly checked for authenticity. Incomplete or untraceable references will be deemed unauthentic.

A pre-submission reference checking facility has been provided on students’ MyLO main pages. This is the Turnitin program, which highlights matches with electronic sources so that you can review your referencing of external sources prior to formal submission. Note that this pre-check version of software does not cross-match with other students’ work, but the formal submission software does.

For further information on presentation of assignments, including referencing styles see: http://www.utas.edu.au/library/assist/gpoa/gpoa.html

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a very serious offence (see below).

Collaboration

Whilst you are encouraged to work together with other students and exchange information in this Unit, the submitted assignments must be your own work:

...unless the assignment is clearly designated as a group assignment. Thus, any collaboration or joint discussions must end when you actually begin to write the assignment [or test paper or logbook] that you intend to submit as your own work ...

[Further,] ...never hand in an assignment which is the same as, or closely similar to, another student’s assignment. When two or more substantially similar assignments are received, the students concerned will be reported to the proper authority and the University’s procedures for academic misconduct will be implemented.

Guide for Students (Faculty of Business, 2006, p8).

The University has issued the following statement on plagiarism and academic integrity.
Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at: http://www.utas.edu.au/plagiarism/

The intentional copying of someone else’s work as one’s own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see http://www.utas.edu.au/universitycouncil/legislation/

The University reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.

For further information on this statement and general referencing guidelines, see http://www.utas.edu.au/plagiarism/

If you require further clarification you should contact a Faculty Academic Advisor or your Unit Coordinator.

Further information and assistance

If you are experiencing difficulties with your studies or assignments, have life planning issues, disability or illness which may affect your course of study, you are advised to raise these with your lecturer in the first instance.

There is a range of University-wide support services available to you including Teaching & Learning, Student Services, and International Services. Please refer to the Current Students homepage at: http://www.utas.edu.au/students/. Further information about services and support for students that is provided by the University may be obtained from the University website: http://services.admin.utas.edu.au/

Should you require assistance in accessing the Library visit their website for more information at http://www.utas.edu.au/library/.
If you have a problem

In the first instance you should discuss the matter with your unit coordinator, lecturer or tutor. However, if you do not feel comfortable approaching one of these people, or if you have a discussion and are not satisfied with the outcome, then you are encouraged to contact the course coordinator:

**MPA**

Name: Simone Bingham  
Room: 421  
Ph: (03) 6226 2314  
email: simone.bingham@utas.edu.au

Discussions with the course co-ordinator will be kept in the strictest confidence.

You are always welcome to raise issues with the Head of School, Sue Hrasky, who you can email for an appointment (Sue.Hrasky@utas.edu.au).

If you wish to pursue the matter further, a student advocate may be able to assist you. Information about the advocates is available at: http://acserv.admin.utas.edu.au/Complaintsstudentadvocates.html

**Students with Disabilities – University & Faculty Equity Plans**

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The University’s Equity Plan can be accessed at: http://services.admin.utas.edu.au/equity/

The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that all students, including those with disabilities, have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.
## Unit schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Date beginning</th>
<th>Topic</th>
<th>Readings / Resources</th>
<th>Tutorial Preparation / Self-study Tasks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>11/7/11</td>
<td>An introduction to management accounting</td>
<td>Ch 1</td>
<td>1.7, 1.10, 1.11, 1.13, 1.16</td>
</tr>
<tr>
<td>2</td>
<td>18/7/11</td>
<td>Cost concepts and behaviour</td>
<td>Ch 2&amp; 3</td>
<td>2.1, 2.2, 2.5, 2.6, 3.4, 3.7, 3.16</td>
</tr>
<tr>
<td>3</td>
<td>25/7/11</td>
<td>Cost-Volume-Profit</td>
<td>Ch 15</td>
<td>15.2, 15.3, 15.4, 15.5, 15.9, 15.16</td>
</tr>
<tr>
<td>4</td>
<td>1/8/11</td>
<td>Budgeting &amp; Strategic Priorities</td>
<td>Ch 8</td>
<td>8.1, 8.3, 8.4, 8.9, 8.10, 8.13, 8.14</td>
</tr>
<tr>
<td>6</td>
<td>15/8/11</td>
<td>Support Costs</td>
<td>Ch 7</td>
<td>7.5, 7.6, 7.7, 7.8, 7.9, 7.11</td>
</tr>
<tr>
<td>7</td>
<td>22/8/11</td>
<td>Tactical Decision Making</td>
<td>Ch 16</td>
<td>16.3, 16.4, 16.5, 16.6, 16.9, 16.10, 16.16</td>
</tr>
</tbody>
</table>

### Mid-semester break
(Mon 29 August – Fri 2 September)

| 8    | 5/9/11  | Inventory Management | Ch 18 & 6 | 18.1, 18.2, 18.5, 18.13, 18.21, 6-19, 6-20 |
| 9    | 12/9/11 | Self-study topic: Activity Based Costing | Ch 4 & 10 | 4.1, 4.2, 4.5, 10.5, 10.19, 10.26 |
| 10   | 19/9/11 | Job Costing | Ch 5 | 5.1, 5.4, 5.6, 5.8, 5.10, 5.13, 5.18 |
| 11   | 26/9/11 | Segment Reporting Assignment 2 due 27 September | Ch 14 | 14.1, 14.6, 14.7, 14.10, 14.17, 14.28 |
| 12   | 3/10/11 | Performance Evaluation | Ch 11 & 13 | 11.11, 11.12, 11.19, 13.10, 13.11, 13.17 |
| 13   | 10/10/11| Unit Review | All above | n/a |