Tasmanian School of Business & Economics (TSBE) (School)
College of Business and Economics (College)

BFA612
MANAGEMENT AND COST ACCOUNTING

12.50 Credit points

Semester 2, 2019

Unit Outline

Unit Coordinator
Heinrich Oosthuizen
CONTACT DETAILS

Unit coordinator

Unit coordinator: Heinrich Oosthuizen
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Room location and number: 308 Centenary Building
Consultation hours: TBA
## CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>WHAT IS THE UNIT ABOUT?</td>
<td>4</td>
</tr>
<tr>
<td>Unit Description</td>
<td>4</td>
</tr>
<tr>
<td>Intended Learning Outcomes</td>
<td>4</td>
</tr>
<tr>
<td>Graduate Quality Statement</td>
<td>5</td>
</tr>
<tr>
<td>Alterations to the unit as a result of student feedback</td>
<td>5</td>
</tr>
<tr>
<td>Prior Knowledge &amp;/or Skills</td>
<td>5</td>
</tr>
<tr>
<td>HOW WILL I BE ASSESSED?</td>
<td>6</td>
</tr>
<tr>
<td>Assessment Schedule</td>
<td>6</td>
</tr>
<tr>
<td>Assessment Details</td>
<td>6</td>
</tr>
<tr>
<td>How your final result is determined</td>
<td>9</td>
</tr>
<tr>
<td>Submission of Assignments</td>
<td>10</td>
</tr>
<tr>
<td>Academic Referencing</td>
<td>12</td>
</tr>
<tr>
<td>Academic Misconduct</td>
<td>13</td>
</tr>
<tr>
<td>Student Behaviour</td>
<td>14</td>
</tr>
<tr>
<td>WHAT LEARNING OPPORTUNITIES ARE THERE?</td>
<td>15</td>
</tr>
<tr>
<td>MyLO</td>
<td>15</td>
</tr>
<tr>
<td>Resources</td>
<td>15</td>
</tr>
<tr>
<td>Activities</td>
<td>16</td>
</tr>
<tr>
<td>Communication</td>
<td>18</td>
</tr>
<tr>
<td>Concerns and Complaints</td>
<td>19</td>
</tr>
<tr>
<td>Further Information and Assistance</td>
<td>19</td>
</tr>
<tr>
<td>Unit Schedule</td>
<td>20</td>
</tr>
<tr>
<td>ACCREDITATION</td>
<td>21</td>
</tr>
<tr>
<td>AACSB Accreditation</td>
<td>21</td>
</tr>
</tbody>
</table>
WHAT IS THE UNIT ABOUT?

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, coordination 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.

Intended Learning Outcomes

On completion of this unit, you will be able to:

1. critique, explain, apply and evaluate techniques, processes and systems
2. research and apply theoretic technical management accounting knowledge and skills to business problems
3. work in a diverse group context to analyse a case study using management accounting techniques and interpersonal skills to provide recommendations in a business report
4. identify and critique social responsibility and sustainability issues and evaluate impact on specific situations
Graduate Quality Statement

Successful completion of this unit supports your development of course learning outcomes, which describe what a graduate of a course knows, understands and is able to do. Course learning outcomes are available from the Course Coordinator. Course learning outcomes are developed with reference to national discipline standards, Australian Qualifications Framework (AQF), any professional accreditation requirements and the University of Tasmania’s Graduate Statement.

The University of Tasmania experience unlocks the potential of individuals. Our graduates are equipped and inspired to shape and respond to the opportunities and challenges of the future as accomplished communicators, highly regarded professionals and culturally competent citizens in local, national, and global society. University of Tasmania graduates acquire subject and multidisciplinary knowledge and skills, and develop critical and creative literacies and numeracies and skills of inquiry. They demonstrate the ability to apply this knowledge in changing circumstances. Our graduates recognise and critically evaluate issues of social responsibility, ethical conduct and sustainability, are entrepreneurial and creative, and are mindful of their own wellbeing and that of the community. Through respect for diversity and by working in collaborative ways, our graduates reflect the values of the University of Tasmania.

Alterations to the unit as a result of student feedback

Students commented on the importance of time management when attending to group assignments.

Students also complain about free riding, i.e. students who do not contribute adequately to the group effort. For the 2019 assignment, group members will be required to enter into an agreement to ensure individuals contribute equally to the group project. Self - and peer reflection will be assessed to provide evidence of contribution to and leadership in teams. Developing a cohesive team structure, with clear responsibilities allocated by various team members, develops work readiness skills needed to solve unstructured business problems.

Prior knowledge &/or skills

There are no pre-requisites for BFA612.
## HOW WILL I BE ASSESSED?

### Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment task 1: Test or quiz</td>
<td>Weeks 5, 7, 11</td>
<td>10</td>
<td>LO1</td>
</tr>
<tr>
<td>Assessment task 2: Report</td>
<td>Week 10</td>
<td>20</td>
<td>LO2, LO3, LO4</td>
</tr>
<tr>
<td>Assessment task 3: Workshop engagement and case studies</td>
<td>Weekly from week 4 to 12</td>
<td>5</td>
<td>LO1, LO2, LO3, LO4</td>
</tr>
<tr>
<td>Assessment task 4: Examination</td>
<td>Exam Period</td>
<td>65</td>
<td>LO1, LO2</td>
</tr>
</tbody>
</table>

### Assessment details

**Assessment Task 1: Test or quiz**

**Task Description**

There will be three online quizzes on each Friday of Weeks’ 5, 7 and 11. Each quiz will consist of twenty (20) questions and will take forty (40) minutes to complete. Each quiz will be made available on MyLO under the tab Quiz. Students are responsible to ensure that every quiz is sat and completed on the nominated day.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Apply techniques and systems for costing, revenue management, cost management, strategy and management control.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Explain different techniques and recent developments in management accounting.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Critique management accounting techniques, processes and systems based on organisational context and environment.</td>
<td>LO1</td>
</tr>
<tr>
<td>4</td>
<td>Evaluate information on management accounting techniques, processes and systems, including cost system design, budgetary systems, pricing and performance management.</td>
<td>LO1</td>
</tr>
</tbody>
</table>

**Task Length**

40 minutes

**Due by date**

Week 5, 7, 11
## Assessment Task 2: Report

### Task Description

Written Business Report - This assignment is a team project. A written report, accompanied by an Excel spreadsheet, recommending an appropriate course of action, will be prepared. The recommendations will flow from the analysis of a contemporary business problem. Theories that influence and shape management accounting, including recent developments in sustainability and social responsibility, will be included. A case study approach is taken to allow students to address theories, techniques and frameworks in an applied manner. Teams will submit online through MyLO.

### Criterion Number | Criterion Description | Measures ILO:
--- | --- | ---
1 | Analyse the revenue, costs and variances for case studies to provide answers to specific questions. | LO2  
2 | Research, interpret and apply management accounting techniques and theories specific to case studies. | LO2  
3 | Develop a cohesive team structure and reflect on roles of self and peers. | LO3  
4 | Apply teamwork skills to analyse case studies. | LO3  
5 | Use interpersonal skills to provide recommendations in the form of a business report. | LO3  
6 | Identify social responsibility and sustainability issues in the business context. | LO4  

### Task Length

Report of approximately 1,750 words

### Due by date

Week 10
### Assessment Task 3: Workshop

**Task Description**

Workshop Engagement and Case studies
1. Eight Individual written submission (Weeks 4 to 12) due by Monday 9 am of each week. Submissions are through the MyLO dropbox.
2. Two online group submissions to guide time management and reduce free riding (During weeks 6 to 9). Submissions are through the shared group folder. Instructions will be advised in MyLO.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Apply techniques and systems for costing, revenue management, cost management, strategy and management control.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Explain different techniques and recent developments in management accounting.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Critique management accounting techniques, processes and systems based on organisational context and environment.</td>
<td>LO1</td>
</tr>
<tr>
<td>4</td>
<td>Evaluate information on management accounting techniques, processes and systems, including cost system design, budgetary systems, pricing and performance management.</td>
<td>LO1</td>
</tr>
<tr>
<td>5</td>
<td>Analyse the revenue, costs and variances for case studies to provide answers to specific questions.</td>
<td>LO2</td>
</tr>
<tr>
<td>6</td>
<td>Research, interpret and apply management accounting techniques and theories specific to case studies.</td>
<td>LO2</td>
</tr>
<tr>
<td>7</td>
<td>Develop a cohesive team structure and reflect on roles of self and peers.</td>
<td>LO3</td>
</tr>
<tr>
<td>8</td>
<td>Apply teamwork skills to analyse case studies.</td>
<td>LO3</td>
</tr>
<tr>
<td>9</td>
<td>Use interpersonal skills to provide recommendations in the form of a business report.</td>
<td>LO3</td>
</tr>
<tr>
<td>10</td>
<td>Identify social responsibility and sustainability issues in the business context.</td>
<td>LO4</td>
</tr>
<tr>
<td>11</td>
<td>Critique and evaluate impact on specific situations.</td>
<td>LO4</td>
</tr>
</tbody>
</table>

**Task Length**

Written submissions of around 150 to 250 words.

**Due by date**

Not Yet Determined
### Assessment Task 4: Examination

<table>
<thead>
<tr>
<th>Task Description</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam - This is a closed book exam comprising three to six case study type questions, and short technical questions. You can expect to be examined on any of the material covered during the unit. The University Registrar conducts the final examination in the formal examination period at the end of the semester and dates are advised later in the semester.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Apply techniques and systems for costing, revenue management, cost management, strategy and management control.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Explain different techniques and recent developments in management accounting.</td>
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<td>Evaluate information on management accounting techniques, processes and systems, including cost system design, budgetary systems, pricing and performance management.</td>
<td>LO1</td>
</tr>
<tr>
<td>5</td>
<td>Analyse the revenue, costs and variances for case studies to provide answers to specific questions.</td>
<td>LO2</td>
</tr>
<tr>
<td>6</td>
<td>Research, interpret and apply management accounting techniques and theories specific to case studies.</td>
<td>LO2</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Task Length</th>
<th>3-hours plus reading time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due by date</td>
<td>Exam Period</td>
</tr>
</tbody>
</table>

### How your final result is determined

To pass this unit, you need to demonstrate your attainment of each of the Intended Learning Outcomes.

Your grade will be determined in the following way:

Your overall mark in this unit will be determined by combining your results from each assessment task. These marks are combined to reflect the percentage weighting of each task. You need to achieve an overall score of at least 50% to successfully complete this unit. It is expected that you will seek help (from the unit coordinator in the first
instance), well before the due date, if you are unclear about the requirements for an assessment task.

- PP (pass) at least 50% of the overall mark but less than 60%
- CR (credit) at least 60% of the overall mark but less than 70%
- DN (distinction) at least 70% of the overall mark but less than 80%
- HD (high distinction) at least 80% of the overall mark

All grades are provisional, until confirmation by the Assessment Board at the end of semester.

Submission of assignments

The act of submitting your assignment will be taken as certification that it is your own work.

Assignments must be submitted electronically through the relevant assignment tab in MyLO. You must ensure that your name, student ID, unit code, tutorial time and tutor’s name (if applicable) are clearly marked on the first page. If this information is missing, the assignment will not be accepted and, therefore, will not be marked.

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.

Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.
Requests for extensions

In this Policy:

1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays;
   (b) ‘late’ means after the due date and time; and
   (c) ‘assessment items’ includes all internal non-examination based forms of assessment

2. This Policy applies to all students enrolled in TSBE Units at whatever Campus or geographical location.

3. Students are expected to submit assessment items on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.

4. Students who have a medical condition or 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 assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date.

Assessment items submitted more than five (5) days late will not be accepted.

Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

Review of results and appeals

Review of Assessment is available to all students once the University has released the final result for a unit. If you are dissatisfied with your final result, you may apply to have it reviewed. Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. When applying for a review, you must pay a $50 fee.

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.

Please read and follow the directions provided by the University at:

Academic referencing

Before starting your assignments, you are advised to familiarise yourself with the following electronic resources.

The first is the Harvard Referencing System Style Guide, which can be accessed from the UTAS library: http://utas.libguides.com/content.php?pid=27520&sid=199808. The Harvard style is the appropriate referencing style for this unit and the guide provides information on presentation of assignments, including referencing styles. In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

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

The second is the Tasmanian School of Business and Economics’ Writing Assignments: A Guide, which can be accessed at: http://www.utas.edu.au/business-and-economics/student-resources. This guide provides you with useful information about the structure and style of assignments in the TSBE.

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others, and how to maintain academic integrity.

The University library provides information on presentation of assignments, including referencing styles and should be referred to when completing tasks in this unit.

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.
Plagiarism

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. You may also find the Academic Honesty site on MyLO of assistance.

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.

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author's permission is required before a work within the database can be viewed.

For further information on this statement and general referencing guidelines, see the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.

Academic misconduct

Academic misconduct includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination, and any other conduct by which a student:

a. seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or

b. improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline, and this can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in Ordinance 9: Student Discipline – Part 3 Academic Misconduct.
The University Behaviour Policy sets out behaviour expectations for all members of our University community including students and staff.

The aim in doing so is to ensure that our community members are safe, feel valued and can actively contribute to our University mission.

It is expected that community members behave in a manner that is consistent with our University values – respect, fairness and justice, integrity, trust, responsibility and honesty. There are also certain behaviours that are considered inappropriate, such as unlawful discrimination, bullying and sexual misconduct.

The accompanying University Behaviour Procedure sets out the process and avenues that University community members can access to resolve concerns and complaints regarding inappropriate behaviour by a University community member. Wherever possible, the focus will be on early intervention and a ‘restorative’ approach that creates awareness of inappropriate behaviour and its impact on others. However, in some cases, students who engage in inappropriate behaviour may be subject to disciplinary proceedings, which may impact upon continuation of their studies.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

MyLO is the online learning environment at the University of Tasmania. This is the system that will host the online learning materials and activities for this unit.

Getting help with MyLO

It is important that you are able to access and use MyLO as part of your study in this unit. To find out more about the features and functions of MyLO, and to practice using them, visit the Getting Started in MyLO unit.

For access to information about MyLO and a range of step-by-step guides in pdf, word and video format, visit the MyLO Student Support page on the University website.

If something is not working as it should, contact the Service Desk (Service.Desk@utas.edu.au, phone 6226 1818), or Request IT Help Online.

Resources

Required readings

You will need the following text [available from the Co-op Bookshop or the e-book can be purchased online]:


This highly regarded text has been prepared for an Australasian audience with local case studies and Australasian standards. Other editions of this textbook will not be suitable for studying BFA612.

Recommended readings

N/A

Reading Lists

Reading Lists provide direct access to all material on unit reading lists in one place. This includes eReadings and items in Reserve. You can access the Reading List for this unit from the link in MyLO, or by going to the Reading Lists page on the University Library website.

Other Required Resources

In addition to the texts/software recommended above, you are also expected to be familiar with the key academic journals in the discipline from which useful insights may be derived. In particular, you are encouraged to review regularly the relevant papers that are published in:
• Accounting Organizations & Society (United Kingdom)
• Journal of Applied Management Accounting Research (Australia)
• Australian Accounting Review
• Management Accounting Research (United Kingdom)
• Journal of Management Accounting Research (USA)

Access to these journals is via the E-journals web page within the library website. Other journals can be accessed through database searches such as Science Direct, ProQuest and Emerald. The textbook also provides reference sections at the end of each chapter.

**Activities**

**Learning 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.

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.

**Details of teaching arrangements**

**Lecture/Tutorial Mode**

Face-to-face students are expected to attend a three (3) hour workshop each week from week 1 to week 13. Students are expected to attend the same workshop each week. You will be an active participant in every workshop and not a passive attendee, so come prepared to work. You will need access to the prescribed text book (either hard copy or online) in the workshops. Recorded versions of selected workshops will be made available through MyLO. A unit schedule is provided at the end of this unit outline indicating the topics to be introduced each week and the text reference.

Consult the class timetable found in a link at: http://utas.edu.au/students for the location of all your BFA612 classes.

Face-to-face students will be able to select their preferred workshop time through MyLO from those available at the time the selection is made. Access the BFA612
workshop selection through the "Groups" option near the top of the BFA612 MyLO site, from 1pm on Monday Week 1. Remember to keep in mind your work and other commitments when you make your selection.

For equity reasons BFA612 staff members will not remove another student from a full workshop to accommodate you if you change your mind about the workshop you want to attend, or if you are too late to secure a place in your preferred workshop.

Workshop attendance will be recorded.

**Blended Learning Mode**

This unit will be delivered via flexible delivery. All teaching materials in this unit will be placed on MyLO. Recorded versions of selected workshops will be made available through MyLO. Interactive tutorials, for distance students only, will be held online. Further information regarding how to access the online sessions will be made available on MyLO.

**Specific attendance/performance requirements**

In this unit, your active engagement will be monitored in the following ways:

1. Grading of weekly pre-attendance workshop assignments
2. Grading of commitment, and reflections of active participation in the group assignment
3. For face-to-face students, attendance of workshops will be recorded

If you do not demonstrate evidence of having engaged actively with this unit by completing the pre-attendance workshop assignments for weeks 4 and 5, your enrolment may be cancelled, or you may be withdrawn from the unit.

**Teaching and learning strategies**

The University is committed to a high standard 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.

During the first four weeks of this semester, your participation and engagement in this unit will be monitored. If you do not demonstrate evidence of having engaged actively with this unit by Week 4 of semester, your enrolment may be cancelled, or you may be withdrawn from the unit.
These are some of the expectations we have of you as a student enrolled in this unit:

The most important learning resource for you is yourself. You bring to this unit the knowledge and skills acquired from your schooling, preceding university units, full-time or part-time jobs, and other life experiences. You enhance your learning by using these past experiences as a basis for acquiring and applying new knowledge and skills. We can facilitate your learning, but we cannot learn for you.

It is expected that students will submit assignments and quizzes for the Unit by the specified dates and times. It is expected that assignments will be submitted in the stipulated format. Extensions will only be allowed in terms of TSBE policy.

**Work Health and Safety (WHS)**

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 [Work Health and Safety website](#) and policy.

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**Communication**

**TO KEEP UP WITH ANNOUNCEMENTS REGARDING THIS UNIT**

Check the MyLO Announcement tool at least once every two days. The unit Announcement will appear when you first enter our unit’s MyLO site. Alternatively, click on the Announcement button (towards the top of the MyLO screen) at any time.

**WHEN YOU HAVE A QUESTION**

Other students may have the same question that you have. Please go to the Ask the Class Discussion forum on the unit’s MyLO site. Check the posts that are already there – someone may have answered your question already. Otherwise, add your question as a new topic. Students are encouraged to support each other using this forum – if you can answer someone’s question, please do. We will attempt to respond to questions within 48 business hours. If your question is related to a personal issue or your performance in the unit, please contact the appropriate teaching staff member by email instead.

**WHEN YOU HAVE AN ISSUE THAT WILL IMPACT ON YOUR STUDIES OR THE SUBMISSION OF AN ASSESSMENT TASK**

If you have a personal question related to your studies or your grades, please contact teaching staff by email.

For general questions about the unit, please add them to the Ask the Class Discussion forum on the unit’s MyLO site. This way, other students can also benefit from the answers.

**A NOTE ABOUT EMAIL CORRESPONDENCE**
You are expected to check your UTAS email (WebMail) on a regular basis – at least three times per week. To access your WebMail account, login using your UTAS username and password at https://webmail.utas.edu.au/.

You are strongly advised not to forward your UTAS emails to an external email service (such as gmail or Hotmail). In the past, there have been significant issues where this has occurred, resulting in UTAS being blacklisted by these email providers for a period of up to one month. To keep informed, please use your UTAS email as often as possible.

We receive a lot of emails. Be realistic about how long it might take for us to respond.

**Concerns and complaints**

The University is committed to providing an environment in which any concerns and complaints will be treated seriously, impartially and resolved as quickly as possible. We are also committed to ensuring that a student may lodge a complaint without fear of disadvantage. If you have a concern, information about who to contact for assistance is available on the ‘How to resolve a student complaint’ page.

**Further information and assistance**

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

There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE BEGINNING</th>
<th>TOPIC/ MODULE/ FOCUS AREA</th>
<th>ACTIVITIES</th>
<th>RESOURCES/ READINGS/ FURTHER INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15 July</td>
<td>Overview of unit and the context of management accounting</td>
<td>See Learning Hub in MyLO</td>
<td>See calendar in MyLO</td>
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<tr>
<td>2</td>
<td>22 July</td>
<td>Different purposes of costs and determining how costs behave</td>
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<td>3</td>
<td>29 July</td>
<td>Cost Volume profit analysis</td>
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<td>4</td>
<td>5 August</td>
<td>Estimating the costs of producing services, products and inventory</td>
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<td>5</td>
<td>12 August</td>
<td>Target costing and managing activities</td>
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<td>6</td>
<td>19 August</td>
<td>Activity based management and activity-based costing</td>
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<td>7</td>
<td>26 August</td>
<td>Pricing, customer profitability and decision making</td>
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<td><strong>Mid-semester break 2 – 8 September</strong></td>
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<tr>
<td>8</td>
<td>9 September</td>
<td>Budgeting control, responsibility accounting and flexible budget variances</td>
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<td>9</td>
<td>16 September</td>
<td>Strategy formation and the balanced scorecard</td>
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<td>10</td>
<td>23 September</td>
<td>Quality, time and the balanced scorecard</td>
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<td>11</td>
<td>30 September</td>
<td>Management Control Systems and multinational considerations</td>
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<tr>
<td>12</td>
<td>8 October</td>
<td>Performance Measurement and Incentive Compensation</td>
<td></td>
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<tr>
<td>13</td>
<td>14 October</td>
<td>Review Workshop</td>
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**Exam Period 26 October - 12 November (inclusive)**
The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click here.