### Unit Outline

**School of Accounting**  
**College of Business**

<table>
<thead>
<tr>
<th><strong>Unit Name</strong></th>
<th><strong>Management Accounting Fundamentals</strong></th>
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<tr>
<td><strong>Unit Number</strong></td>
<td>200116</td>
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<tr>
<td><strong>Unit Coordinator/s</strong></td>
<td>Rada Massingham</td>
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<td><strong>Session</strong></td>
<td>Autumn</td>
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<tr>
<td><strong>Year</strong></td>
<td>2010</td>
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**Handbook Summary**  
This unit provides an introduction to management accounting in an e-commerce environment. The interrelations of management accounting to other functional areas, to suppliers, to customers, and to other sources of external information relevant to planning and control are examined. Topics include the development and logic of routine and non-routine analysis performed to support management decision making.

**Credit Points**  
10 credit points

**Pre-requisites**  
200111 Financial Accounting Applications or 200103 Accounting Reports and Decisions

**Co-requisites**  
None

**Incompatible/not to be counted for credit with**  
61121.1 Introductory Management Accounting, AC104A Introductory Management Accounting, OR H2818.1 Financial and Management Accounting 2.

**Unit Level**  
Level 1

**Assumed Knowledge**  
This is a professional unit that assumes knowledge of the previous units which are then built on in MAF.

**Attendance Requirements**  
The mandatory components (attendance and submission requirements) for this unit during the semester are:

- a) Attendance and completion of specified tasks for tutorials.
- b) Attendance, completion and electronic submission of specified tasks in excel practicals.
- c) Attendance, completion & submission of multiple choice quiz held in designated tutorial classes.
- d) Attendance, completion and submission of the Mid Semester Test.
- e) Attendance and to sit for the Final Examination.

**Enrolment Restrictions**  
Enrolment in this unit is not capped at a specific number.

**Learning Outcomes**  
On successful completion of this unit, students should:
- Have knowledge of management accounting linkages to e-commerce and sources of relevant information.
- Have an understanding of costing techniques and their strengths and limitations.
- Have ability to present accounting information in various formats using technology. An appreciation of what is relevant and irrelevant information in non-routine decisions.
- Have an understanding of the basic concepts of control, and the behavioural impacts of control systems.
- Have knowledge of ethical issues in management accounting.

**Unit Content**  
The main topics of the unit are:

1. Cost management concepts and behaviour.
2. Job costing, process costing and cost allocations.
4. Relevant costs for decision making and performance measurement.
5. General computer competency and spreadsheet skills.

**Mode of Delivery**  
This unit consists of a 2 hour lecture, 1 hour tutorial and 1 hour practical weekly.

The lecture is designed to introduce the topics that are to be covered during the week. The lecture provides a comprehensive background to the topics. The undertaking of a number of set exercises and problems in the lecture workshop are designed to increase understanding of the topics under review.

The tutorial is designed to provide feedback on programmed work in a group setting.

In the computer practical sessions students will have the opportunity to undertake a number of exercises that will develop computer and spreadsheet skills.

Students can only attend the tutorial and practical class for which they are registered. Tutorial places are allocated via Platform Web only. Visit http://platformweb.uws.edu.au for the timetable and tutorial registration.
Assessment for this unit will be based on the following components:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weighting (%)</th>
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<tbody>
<tr>
<td>Tutorials</td>
<td>10%</td>
</tr>
<tr>
<td>Practicals</td>
<td>10%</td>
</tr>
<tr>
<td>Multiple Choice Quiz</td>
<td>10%</td>
</tr>
<tr>
<td>Mid Semester Test</td>
<td>15%</td>
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<tr>
<td>Total Assessment Mark</td>
<td>45%</td>
</tr>
<tr>
<td>Final Examination Mark</td>
<td>55%</td>
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<tr>
<td><strong>Total Mark</strong></td>
<td><strong>100%</strong></td>
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An overall mark of at least 50% is required to pass the unit. Final marks and grades are subject to confirmation by the School and College Assessment Committee which may scale, modify or otherwise amend the marks and grades for the unit, as may be required by University policies.

In order to pass this unit you must obtain a minimum combined overall mark of 50%. No student, regardless of performance throughout the session, should expect to attain a passing grade in this unit without attaining at least the minimum threshold mark in the final examination. The minimum threshold mark shall be no higher than 45%.

### Essential Library Resources


The 2 textbooks are ESSENTIAL for satisfactory completion of the unit. The books may be purchased from UWS connect books situated on the University. Both texts are used extensively in the unit.

References:

### On-line Learning Requirements

A web link to the companion site for the Hansen, Mowen & Guan *Cost Management: Accounting and Control 6th Edition* textbook will be made available on the E-Learning (vUWS) link on the UWS home page [www.uws.edu.au](http://www.uws.edu.au).

Students are expected to consult vUWS at least twice a week, as all announcements and the recording of grades will be made via vUWS.

### Special Requirements

Students are required in practical classes to use computer hardware and software, particularly level one of Microsoft Office Excel 2007, the spreadsheet application.