



UNIT OUTLINE

Management Accounting 1

UNIT CODE & TITLE	BA613 Management Accounting 1
AUTHOR	Gilbert Afful
SCHOOL	School of Business
COURSE	Bachelor of Commerce
PREREQUISITE(S)	BA506 Accounting and Business Decisions and BA507 Accounting Fundamentals
DURATION	One teaching period
CREDIT POINTS	15

OBJECTIVES

This unit is designed to provide students with an understanding of management accounting information and to develop their expertise in the accumulation and assignment of cost accounting information. More specifically, this unit is designed to enable students to :

Knowledge

- Identify the internal and external factors influencing business operations and decisions
- Understand the role played by the management accountant in organisations
- Develop an understanding of cost concepts, classification and allocation
- Develop the ability to use cost information

Skills

- Present cost accounting information in a logical reasonable and timely manner to enable managerial use
- Use spreadsheet models for the analysis of cost accounting problems

Attitudes

- Develop the ability to work both independently and in teams
- Develop an ethical approach to the practice of cost reporting
- Appreciate the need to keep abreast of developments in Management Accounting

CONTENT

- cost and management accounting in the organisational environment
- cost concepts and classification
- measuring and analysing activity costs

- absorption costing systems: activity based costing, job costing, process costing
- cost allocation: problems and approaches; support department costs; joint costs
- variable and absorption costing
- responsibility accounting: standard costs and variance analysis.

LEARNING TASKS AND ASSESSMENT

Learning Task	Assessment	Weighting
Lectures; prescribed reading; tutorial preparation, correction and discussion; revision	Test	10%
	Examination	70-75%
Completion of an assignment involving the investigation and analysis of issues in cost accounting.	Case Study/Spreadsheet Report	15-20%

METHODOLOGY

Lectures, tutorials, independent reading and tutorial preparation, assignment preparation.

REFERENCES

- Blocher, E. J., Chen, K. H. & Lin, T. W. (2001). *Cost management: A strategic emphasis* (2nd ed.). Sydney: Mc Graw Hill.
- Folk, J. M., Garrison, R. H. & Noreen, E. W. (2002). *Introduction to managerial accounting*, Sydney: McGraw Hill.
- Garrison, R. H. & Noreen, E. W. (2000). *Managerial accounting* (9th ed.). Sydney: McGraw Hill.
- Hilton, R. W. (2002). *Managerial accounting: Creating value in a dynamic business environment* (5th ed.). Sydney: McGraw Hill.
- Hornigren, C.T., Foster, G. & Datar, S. M. (2000). *Cost accounting: A managerial emphasis* (10th ed.). Sydney: Prentice-Hall.
- Langfield-Smith, K., Thorne, H. & Hilton, R. (1998). *Management accounting: An Australian perspective* (2nd ed.). Sydney: McGraw Hill.
- McWatters, C. S., Morse, D. C. and Zimmerman, J. L. (2001). *Management accounting: Analysis and interpretation* (2nd ed.). Sydney: McGraw Hill.

Amended: CC96/5

Amended: CC01/7