

Unit Outline

ACCT2002 Cost Analysis for Decision Making Semester 2, 2019

Unit study package code:	ACCT2002
Mode of study:	Internal
Tuition pattern summary:	Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section. Lecture: 1 x 1 Hours Weekly Computer Laboratory: 1 x 2 Hours Weekly This unit does not have a fieldwork component.
Credit Value:	25.0
Pre-requisite units:	10987 (v.0) Accounting 100 or any previous version OR ACCT1000 (v.0) Accounting - The Language of Business or any previous version OR B-AGRIB (v.0) Bachelor of Agribusiness or any previous version
Co-requisite units:	Nil
Anti-requisite units:	Nil
Result type:	Grade/Mark
Approved incidental fees:	Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.
Unit coordinator:	Title: Dr Name: Kenneth Ke Phone: 08 9266 7788 Email: Kenneth.Ke@cbs.curtin.edu.au Location: Building: 407 - Room: 438
Teaching Staff:	

Administrative contact:	Name: Eveline Indra Phone: +61 8 9266 2869 Email: CBSACCTeachSupport@curtin.edu.au Location: Building: 407 - Room: 422A
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Learning Management System: [Blackboard](https://lms.curtin.edu.au) (lms.curtin.edu.au)

Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present. The [Centre for Aboriginal Studies](#) aspires to contribute to positive social change for Indigenous Australians through higher education and research.

Syllabus

Foundation unit around management accounting techniques integrated with statistical methods applied to; costing models, profit planning and decision making techniques.

Introduction

Welcome to Cost Analysis for Decision Making. The aim of this unit is to present the basic concepts and techniques in management accounting that are applied in the planning, directing, decision making, and controlling functions of an organisation. This unit will develop your analytical skills necessary for succeeding in business. In addition, you will also be exposed to ethical issues and non-financial aspects of decision making and planning.

The assessments in this unit are designed to develop your competencies in areas that have been identified as being important in your future career. The competencies that this unit will address include discipline knowledge, critical thinking and written communications. The assessments are structured such that you are required to work continuously throughout the semester. This will ensure that you are well versed in the competencies identified and the techniques required for management accounting.

In addition to developing technical proficiency, the unit has also been designed to develop and enhance your creativity, professionalism, communication, and inter-personal skills. I really do hope that you have an interesting experience.

Good Luck!

Unit Learning Outcomes

All graduates of Curtin University achieve a set of six Graduate Capabilities during their course of study. These inform an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and capabilities which employers would value in a professional setting. Each unit in your course addresses the Graduate Capabilities through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes notify you of what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your knowledge of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating you will have achieved all of Curtin's Graduate Capabilities through the assurance of learning processes in each unit.

On successful completion of this unit students can:		Graduate Capabilities addressed
1	Calculate and ethically manage costs	  
2	Evaluate ethically the appropriateness of cost drivers and costing methods	  
3	Evaluate global business scenarios using the application of cost behaviour	  
4	Integrate information from multiple sources to construct a budget	

Curtin's Graduate Capabilities

	Apply discipline knowledge, principles and concepts		Innovative, creative and entrepreneurial		Effective communicators with digital competency
	Globally engaged and responsive		Culturally competent to engage respectfully with local First Peoples and other diverse cultures		Industry connected and career capable

Find out more about Curtin's Graduate Capabilities at the Curtin Learning and Teaching website: clt.curtin.edu.au

Learning Activities

Employers worldwide want graduates who have developed effective professional skills and attributes. The CBS graduate attributes and professional skills program includes communication (writing, interpersonal interactions and cultural awareness, and presenting), critical and creative thinking (problem solving and decision making), team work, IT literacy, information literacy, international perspectives and life-long learning.

On successful completion of this unit, students should be able to:

1. Analyse ambiguous questions and develop and report on appropriate solutions; and,
2. Apply management accounting techniques to different business situations that they encounter.

There is a one hour (1-hour) lecture and a two hour (2-hour) workshop each week.

The lectures incorporate content delivery, practical demonstrations and interactive communication. The objective of each lecture is to provide you with a strong theoretical and practical grounding in the management accounting topic covered in that lecture.

Apart from the lecture, the workshop gives students opportunities to work on various problems to develop an in-depth understanding of the materials. A tutor will cover the solution to these problems during the workshop. The workshops are conducted in labs in order to show you how Excel can be utilised for management accounting purposes. Excel is one of the basic tools used for analysing data and deriving information in management accounting and a basic understanding of Excel is a key competency for graduates.

It is essential that students attend their weekly workshop as the solution to the workshop problems will NOT be provided after the workshop.

Learning Resources

Recommended texts

You do not have to purchase the following textbooks but you may like to refer to them.

- Kerr, R., comp. 2017. *Business Communication: A Handbook for Accounting Students and Graduates*. Pearson Australia.

Students may opt to purchase the physical textbook from the Curtin University Co-op Bookstore, or the eBook through Pearson or the Curtin Co-Op Website. To purchase directly from Pearson, use this link: www.pearson.com.au/products/D-G-Dwyer/Business-Communication-A-Handbook-for-AccountingStudents-and-Graduates-Custom-Edition/9781488618772?R=9781488618772

(ISBN/ISSN: 9781488618772)

Other resources

There is no textbook prescribed for this unit. There are a variety of textbooks that you can utilise, that are freely available from the university library, as well as public libraries. Main authors you should be identifying for the purposes of this unit include:

Anthony Atkinson	Ray Garrison
Ramji Balakrishnan	Don Hansen
Alnoor Bhimani	Ronald Hilton
Edward Blocher	Charles Horngren
Srikant Datar	Chris Hunt
Charles Davis	Kim Langfield-smith
Leslie Eldenburg	Maryanne Mowen

If you are unsure whether the text you have is suitable, please consult with the Unit Coordinator.

Assessment

Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome(s) Assessed	Late Assessments Accepted?*	Assessment Extensions Considered?*
1	Case Report	20%	Week: 4 Day: Wednesday Time: 2359 hrs WAST	1,2	Yes	Yes
2	Semester Test	30%	Week: 9 Day: Saturday Time: 1000 hrs WAST	1,2,3	No	Yes
3	Final Examination	50%	Week: Exam Week Day: as per university examination timetable Time: as per university examination timetable	2,3,4	Yes	Yes

*Please refer to the Late Assessment and the Assessment Extension sections below for specific details and conditions.

Detailed information on assessment tasks

1. The Case Report is an individual assessment task and will comprise 20% of your overall mark. The case to be analysed for the Case Report can be found under the Assessments tab in Blackboard.

Report

The report is to be **no longer** than 10 pages (excluding table of contents, reference list and appendixes). The word processed submission should meet the following requirements: **font type of Calibri, font size 12, double spaced**. *For work submitted that is more than 10 pages and do not meet the above requirements, marks will only be awarded up until **the equivalent of 10 pages, double spaced, Calibri, font size 12.***

The assignment is to be written in lay language but must indicate a sound conceptual understanding of the key issues. Students should use the Chicago referencing style when preparing the assignments. More information can be found on this style from the Library web

site: <http://libguides.library.curtin.edu.au/referencing/chicago>

Examples of how to write a report can be found in Chapter 10 of Business Communication: A handbook for Accounting Students and Graduates. A generic report format can also be found on Blackboard in the Assessment tab, within the Case Report folder.

Marking criteria

Your mark for this assessment will be based on the case report. The key marking criteria are:

- Your ability to recognise ethical issues (30%);
- Your ability to apply ethical perspectives/concepts to support your argument (40%);
- Your ability to communicate in a manner suitable for your audience (10%);
- Your ability to communicate effectively to the reader the issues identified and your application of principles used to resolve the issues (10%); and,
- Your ability to use communicate in a manner that is clear and fluent, with no errors. (10%).

The Case Report is due on **Wednesday, 21 August 2019 at 2359hrs WAST**. The Case Report must be submitted through TURNITIN on Blackboard. No hard copy of the Case Report will be accepted.

The Case Report Marking Guide can be obtained from the Assessments tab on Blackboard. **DO NOT** attach the Case Report Marking Guide to your assignment.

General feedback for the Case Report will be done in class on the week beginning 9 September 2019. For personal feedback, please make an appointment with your lecturer.

2. The Semester Test will be held on **Saturday, 28 September 2019 at 10am WAST**. The semester test will be of one hour and thirty minutes (1 ½- hour) duration, with 10 minutes of reading time. The semester test will comprise 30% of your overall mark. The test will commence at 10am WAST sharp. No additional time will be provided to late-comers.

The semester test will comprise True/False and MCQ questions, similar to those found on the revision tab in Blackboard. There will be both practical and theoretical components. The questions will be derived from **modules one to six (inclusive)**. More information will be provided closer to the semester test date.

Students will be allowed to bring **ONE A4 sheet of notes handwritten and/or typed on both sides** into the semester test. Please bring along your student ID and place it on the desk in front of you during the test.

Students are advised that penalties for Academic Misconduct apply. Please refer to the Academic Integrity website http://academicintegrity.curtin.edu.au/overview/AcademicMisconduct_whatiscfm for more information.

Feedback for the semester test will be conducted during the workshops of the week commencing 14 October 2019. Please make sure you attend your workshop to receive feedback on your semester test.

3. The final examination will be held during the examination period (11 November 2019 – 22 November 2019). The final examination will be of two-hours (2-hours) duration, with 10 minutes of reading time. The final examination will comprise 50% of your overall mark.

The final examination is a comprehensive examination. All modules (1 to 10) will be examinable. There will not be any MCQs and the precise structure of the final examination will be provided during the semester. The questions for the final examinations will be structured similar to the workshop questions.

Students will be allowed to bring **ONE A4 sheet of notes handwritten and/or typed on both sides** into the final examination. Please bring along your student ID and place it on the desk in front of you during the test.

Students are advised that penalties for Academic Misconduct apply. Please refer to the Academic Integrity website http://academicintegrity.curtin.edu.au/overview/AcademicMisconduct_whatiscfm for more information.

Pass requirements

To pass this unit you must:

1. receive an overall grade of 5 or above and a mark greater than or equal to 50; **AND**,
2. have attempted all assessment tasks.

Fair assessment through moderation

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that students work is evaluated consistently by assessors. Minimum standards for the moderation of assessments are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/findapolicy/

Late assessment

Where the submission of a late assessment is permitted, late penalties will be consistently applied in this unit.

Where a late assessment **is** permitted for an assessment item or the entirety of the unit (refer to the Assessment Schedule table in this Unit Outline) and the student does not have an approved assessment extension:

1. For assessment items submitted within the first 24 hours after the due date/time, students will be penalised by a deduction of 5% of the total marks allocated for the assessment task;
2. For each additional 24 hour period commenced an additional penalty of 10% of the total marks allocated for the assessment item will be deducted; and
3. Assessment items submitted more than 168 hours late (7 calendar days) will receive a mark of zero.

Where late assessment **is NOT** permitted for an assessment item or the entirety of the unit (refer to the Assessment Schedule table in this Unit Outline) and the student does not have an approved assessment extension:

1. All assessment items submitted after the due date/time will receive a mark of zero.

Assessment extension

Where an application for an assessment extension **is** permitted for an assessment item(s) within this unit (refer to the Assessment Schedule table in this Unit Outline):

1. A student unable to complete an assessment item by/on the due date/time due to exceptional circumstances beyond the student's control, must apply for an assessment extension using the Assessment Extension Application Form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar.
2. The student will be expected to lodge the form with supporting documentation to the school representative nominated below.
3. Failure to submit this application in a timely manner, may impact upon the assessment process. For applications that are declined this may have significant ramifications on the possible marks awarded.
4. An application may be accepted up to five working days after the due date/time of the assessment item where the student is able to provide a verifiable explanation as to why he or she was not able to submit the application prior to the assessment due date/time.

Where an application for an assessment extension **is NOT** permitted for an assessment item(s) within this unit (refer to the Assessment Schedule table in this Unit Outline):

1. All assessment items submitted after the due date/time will be subject to late penalties or receive a mark of zero depending on the unit permitting late assessment submissions.

School Representative for this unit:

For **ALL internal assessments**, forward your Assessment Extension Forms to the Teaching Support Officer, Ms Eveline Indra - CBSACCTeachSupport@curtin.edu.au

Please copy your lecturer into your email when submitting your application for Assessment Extension form and your supporting documents.

Semester test extension

Please note that the final date for application for extension of the semester test is **5pm on Friday 4 October 2019**. Students will be notified of the outcome of their application by 8 October 2019. If you have applied for and have not received a response by 8 October 2019, please contact Ms Eveline Indra.

If your application for extension of the semester test has been approved, this will be held on 12 October 2019. Details will be provided by your lecturer.

Final Examinations Extension

Assessment extension applications for Final Examinations will need to be submitted to the School Student Services Officer at CBS.Accounting.Students@curtin.edu.au

ALL extension requests must be accompanied by supporting documentation eg medical certificates. This must be an original or a certified copy (scanned copies are acceptable). Please note that it is very clearly stated in the application for Assessment Extension form that a medical note from a pharmacist is **NOT** acceptable, and no extensions will not be granted on the basis of a pharmacist's medical note.

Deferred assessments

If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Deferred examinations/tests will be held from 03/02/2020 to 14/02/2020 . Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

Further assessment

Further assessments, if granted by the Board of Examiners, will be held between 03/02/2020 and 14/02/2020 . Notification to students will be made after the Board of Examiners meeting via the Official Communications Channel in OASIS.

It is the responsibility of the student to be available to complete the requirements of a further assessment. If your results show that you have been granted a further assessment you should immediately check OASIS for details.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies

A [Curtin Access Plan](#) (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. Carers for people with disability may also be eligible for support. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin's facilities and services or other support as discussed with an advisor from [AccessAbility Services](#).

Documentation is required from your treating Health Professional to confirm your health circumstances or carer responsibilities.

If you think you may be eligible for a CAP, please contact AccessAbility Services. If you already have a CAP please provide it to the Unit Coordinator in week 1 of each study period.

Referencing style

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site:

<http://libguides.library.curtin.edu.au/referencing>.

Privacy

As part of a learning or assessment activity, or class participation, your image or voice may be recorded or transmitted by equipment and systems operated by Curtin University. Transmission may be to other venues on campus or to others both in Australia and overseas.

Your image or voice may also be recorded by students on personal equipment for individual or group study or assessment purposes. Such recordings may not be reproduced or uploaded to a publicly accessible web environment. If you wish to make such recordings for study purposes as a courtesy you should always seek the permission of those who are impacted by the recording.

Recording of classes or course materials may not be exchanged or distributed for commercial purposes, for compensation, or for any other purpose other than personal study for the enrolled students in the unit. Breach of this may subject a student to disciplinary action under Statute No 10 – Student Disciplinary Statute.

If you wish to discuss this please talk to your Unit Coordinator.

Copyright

The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

Academic Integrity (including plagiarism and cheating)

Academic Integrity

Curtin's [Student Charter](#), [Academic Integrity Program \(AIP\)](#), and core [Values](#) guide expectations regarding student behaviour and responsibilities. Information on these topics can be found on the [Student Essentials Website](#) or the Academic Integrity tab in Blackboard.

Academic Integrity Warnings

An Academic Integrity Warning may be issued to a New-to-Curtin student if they have inadequately acknowledged sources or collaborated inappropriately. [The Management of Academic Integrity Warnings for New to Curtin Students Procedures](#) provide further information and explain who is considered to be New-to-Curtin.

Academic Misconduct

Students with an academic breach that do not meet the New-to-Curtin criteria will be managed through the misconduct process. [Academic Misconduct](#) means conduct by a student that is dishonest or unfair in connection with any academic work. This includes all types of plagiarism, cheating, collusion, falsification or fabrication of data or other content, and Academic Misconduct Other, such as falsifying medical certificates for extension. More details can be found on the [Student Essentials Website](#) or on the [Academic Integrity Website](#).

Staff members are required to report suspected misconduct and an inquiry may take place. If misconduct is determined it will result in penalties, which may include a warning, a reduced or nil grade, a requirement to repeat the assessment, an annulled grade (ANN) or termination from the course. Some penalties may impact on future enrolment.

Academic work under inquiry will not be graded until the process has concluded. If your work is the subject of an inquiry you will be notified by email and Official Communication with an opportunity to respond. Appropriate support will be provided. For more information refer to [Statute No.10 Student Discipline and Academic Misconduct Rules](#).

Information and Communications Technology (ICT) Expectations

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support:
oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre:
life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel

Additional information

The Curtin Accounting Facebook page will also contain much information that may be of use to you, including careers information. Please sign up if you are on Facebook and join in the community!

<http://www.facebook.com/CurtinAccounting>

Communicating with the Unit Coordinator

Please be advised that this unit runs in multiple locations with numerous students. The Unit Coordinator is also responsible for multiple units. Therefore, if you require the Unit Coordinator to respond to your emails in a timely manner (typically within 24 hours), then please ensure that you provide the necessary information in your email.

The necessary information includes:

- Your Name;
- Student ID; and
- Location

In the subject field of the email, indicate clearly that the email refers to this unit, ie **Cost Analysis for Decision Making**.

Failure to provide the necessary information would mean that a response to your email would be delayed, and this could be in excess of a week, as the Unit Coordinator would have to work out who you are and where you are from in order to provide the appropriate response. Thank you for your cooperation.

Further Assessment Student Eligibility

A student is eligible for consideration for further assessment if they:

- are enrolled in a unit within their first 200 credit points of study in their course **OR** in a unit in their final study period of a course; and
- have attempted all required assessment tasks in the unit;
- have not been found guilty of academic misconduct in the unit.

Please note, Further Assessment are granted by the Board of Examiners.

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- Values and Signature Behaviours
- the University's policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University's policies on appropriate use of software and computer facilities

Information on all of the above is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

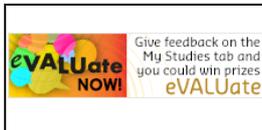
There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesj@curtin.edu.au or go to http://eesj.curtin.edu.au/student_equity/index.cfm for more information.

You can also contact AccessAbility Services: <http://bit.ly/accessability-curtin> (disability/health related grounds) or <https://students.curtin.edu.au/personal-support/faith/> (religious/faith related) for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm

Recent unit changes

Students are encouraged to provide unit feedback through **eVALUate**, Curtin's online student feedback system. For more information about **eVALUate**, please refer to evaluate.curtin.edu.au/info/.



To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See <https://evaluate.curtin.edu.au/info/dates.cfm> to find out when you can **eVALUate** this unit.

Recent changes to this unit include:

Recent changes to this unit include:

1. A change to the Unit Title from **Management Accounting** to **Cost Analysis for Decision Making**.
2. A reduction of assessment items from 4 to 3.
3. A complete re-write of the unit with new unit materials.
4. Changes to types of assessments based on student feedback.

Program calendar

Wk	Begin date	Lecture	Workshop	Assessment due
1	29 July 2019	Module 1: Introduction	Introduction Report writing Introductory Excel	
2	5 August 2019	Module 2: Cost terms and concepts	WQ-1, WQ-2, WQ-3, WQ-4	
3	12 August 2019	Module 3: Cost estimation	WQ-5, WQ-6, WQ-7, WQ-8	
4	19 August 2019	Module 4: Product costing	WQ-9, WQ-10, WQ-11, WQ-12	Assignment due on 21 st August 2019 at 2359hrs WAST
5	26 August 2019	Tuition free week		
6	2 September 2019	Module 5: Overheads	WQ-13, WQ-14, WQ-15	
7	9 September 2019	Module 6: Activity based costing	WQ-16, WQ-17, WQ-18, WQ-19	
8	16 September 2019	Module 7: Budgeting	WQ-20, WQ-21, WQ-22, WQ-23	
9	23 September 2019	Module 8: Cost-Volume-Profit (CVP) analysis	WQ-24, WQ-25, WQ-26, WQ-27, WQ-28	Semester test to be held on Saturday, 28 th September 2019 at 1000hrs WAST
10	30 September 2019	Tuition free week		
11	7 October 2019	Module 9: Relevant costing (I)	WQ-29, WQ-30, WQ-31, WQ-32, WQ-33	
12	14 October 2019	Module 10: Relevant costing (II)	WQ-34, WQ-35, WQ-36, WQ-37	
13	21 October 2019	Revision lecture 1	WQ-38, WQ-39, WQ-40, WQ-41	
14	28 October 2019	Revision lecture 2	Revision workshop	
15	4 November 2019	Study week		
16	11 November 2019	Examinations week 1		
17	18 November 2019	Examinations week 2		

****Workshop:** Workshop questions (WQs) are found on Blackboard under the main Learning Modules tab. All workshop questions will be covered in class with your tutor. **NOTE THAT SOLUTIONS TO WORKSHOP QUESTIONS WILL NOT BE MADE AVAILABLE ON BLACKBOARD.**