

Course Outline 2017
ACCTG221: COST & MANAGEMENT ACCOUNTING (15 POINTS)
Semester 2 (1175)

Course Prescription

This course stresses the importance of budgeting, costing systems, and the use of information for decision making in organisations.

Programme and Course Advice

Prerequisite: ACCTG 102 or 192 Restriction ACCTG 291

Goals of the Course

The aim of this course is to provide a platform of essential techniques for management accounting in practice as well as leading on to the stage three management accounting courses in strategic management accounting, performance measurement and evaluation, and revenue and cost management. This course provides the basic competencies for careers in management accounting and business consulting as well as being an essential course for the professional accounting body qualifications.

Learning Outcomes

By the end of this course it is expected that the student will be able to:

1. Prepare budgets, calculate and interpret variances;
2. Apply different cost accounting systems to account for product and service costs;
3. Identify and use appropriate information for planning and decision-making.

Content Outline

Introduction to management accounting and decision-making

Cost behaviour

Elements of costing

Planning and budgetary control

Job costing

Process, batch costing and spoilage

Activity analysis

Information for decision-making

Responsibility accounting and transfer pricing

Learning and Teaching

Lectures: 2 hours per week for twelve weeks.

Workshops: 1 hour per week for twelve weeks

Teaching Staff

Course Coordinator and lecturer:

Dr Julie Harrison

Office: 5117 OGG Building

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Lecturer:

Dr Angela Liew

Office: 563 OGG Building

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Workshop Leader:

Dr Davood Askarany

Office: 5109 OGG Building

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Tutor:

Ramona Zharfpeykan

Course email address:

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Learning Resources

Prescribed text: Eldenburg, L.G., Brooks, A., Oliver, J., Vesty, G., Dormer, R. and V. Murthy. (2017). Management Accounting. 3rd edition, Wiley (Australia). This is an interactive digital text in the Wiley learning space platform. Students will need to purchase a licence from UBS or using the link provided on Canvas.

Learning resources, including power point slides, assessments, will be provided on Canvas.

Other texts: There are many useful management accounting texts on the library shelves, these are a source of additional worked examples.

Assessment

Weekly quizzes (5 quizzes) 10%

Assignments (2) 20%

Term test (1) 20%

Final examination (2 hours) 50%

To pass this course you must obtain at least 50% in the final examination.

Learning Outcomes	Quizzes	Assignments	Term Test	Final Exam
1	x	x	x	x
2	x	x		x
3	x	x		x

Inclusive learning

Students are urged to discuss privately any impairment-related requirements face-to-face and/or written form with the course convenor/lecturer.

Academic integrity

The University of Auckland will not tolerate cheating, or assisting others to cheat, and views cheating in coursework as a serious academic offence. The work that a student submits for grading must be the student's own work, reflecting his or her learning. Where work from other sources is used, it must be properly acknowledged and referenced. This requirement also applies to sources on the world-wide web. A student's assessed work may be reviewed against electronic source material using computerised detection to provide an electronic version of their work for computerised review.

Student feedback

We regularly seek feedback from students in order to shape and improve this and all courses on the programme. Students will be asked to complete formative fast feedback in the semester, and course and teaching evaluations at the end of the course. In addition, each course will seek volunteers to serve as class reps.

In the event of an unexpected disruption

We undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions, the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. In the event of a disruption, the University and your course coordinators will make every effort to provide you with up-to-date information via Canvas and the University website.