

Tutorial letter 101/3/2016

APPLICATION OF MANAGEMENT ACCOUNTING TECHNIQUES

MAC3701

Semesters 1 and 2

Department of Management Accounting

IMPORTANT INFORMATION:

Please activate your *myUnisa* and *myLife* e-mail address and ensure you have regular access to the *myUnisa* module site for MAC3701-16-S1 (if registered for semester 1) and MAC3701-16-S2 (if registered for semester 2) respectively.

Note: This is an online module, and therefore your module is available on *myUnisa*. However, in order to support you in your learning process, you will also receive some of the study material in printed format.

BAR CODE

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IMPORTANT NOTE:

Assignment 1/2016, which is compulsory, gives you admission to the examination. If we do not receive this assignment by the due date, you will not be allowed to write the examination. Also keep in mind that assignment 1 contributes 25% to your semester mark and assignment 2 contributes 75% to your semester mark.

Please note that your assignments are only available online on *myUnisa*.

1. INTRODUCTION

Dear Student

Greetings to you and welcome to the **FULLY ONLINE** module, MAC3701. We will do our best to make studying this course interesting and rewarding. You will be well on your way to success if you start studying early in the semester and resolve to put in a lot of effort when doing your assignments.

We cannot emphasise enough how important it is for you to register for a *myLife* e-mail address and be able to log on to *myUnisa* for the purposes of studying this module.

Because this is a fully online module, you need to use *myUnisa* to study this course. **You need to visit the websites on *myUnisa* for MAC3701 frequently.** The website for your module is MAC3701-16-S1 (semester 1) or MAC3701-16-S2 (semester 2).

We hope that you will have a very enjoyable and successful semester of study.

1.1 Joining and getting started on *myUnisa*

If you have access to a computer that is linked to the internet, you can quickly access resources and information at the University. The *myUnisa* learning management system is Unisa's online campus that will help you to communicate with your lecturers, with other students and with the administrative departments of Unisa all through the computer and the internet.

You can start at the main Unisa website, <http://www.unisa.ac.za>, and then click on the *myUnisa* orange block. This will take you to the *myUnisa* website. To go to the *myUnisa* website directly, go to <https://my.unisa.ac.za>. When you are on the *myUnisa* website, click on the “*Claim UNISA Login*” on the right-hand side of the screen. You will then be prompted to give your student number to claim your initial *myUnisa* as well as *myLife* login details. Please consult the publication *myStudies@Unisa* which you received with your study material for more information on *myUnisa*.

Because this is a **fully online** module, you need to go online to receive your study material and read what to do for the module. Go to the website and login with your student number and password. You will see MAC3701-16-S1 (semester 1) or MAC3701-16-S2 (semester 2) in the row of modules across the top of the webpage. If you cannot find the appropriate module site in the blocks you can also check in the “**More sites**” block. Click on the module you want to open.

In addition, you will receive this tutorial letter and a printed copy of some of the online study material from your module. While this printed material may appear to be different from the online study material, they are exactly the same and have been copied from the online *myUnisa* website.

You need access to *myUnisa* in order to download your assignments.

2. OVERVIEW OF THIS MODULE: MAC3701

2.1 Purpose

The purpose of this module is to equip students with the ability to apply various management accounting techniques in order to make decisions. Students learn how information is evaluated and used to control and improve business performance. This module is primarily intended for people who are interested in qualifying as registered Chartered Accountants (CA(SA)) (at SAICA) or Management Accountants (at CIMA). This module will enable students to develop some of the necessary competencies prescribed by these professional bodies.

The module is delivered via *myUnisa* by using the Internet. Peer group interaction takes place in the discussion forum and is used as a tool to communicate with fellow students. Lecturers will interact with students mainly on *myUnisa* and via e-mail.

2.2 Outcomes

In MAC2601 you were introduced to the principles of management accounting. Here you acquired a basic knowledge of cost classification, cost behavior, cost analysis, cost estimation, valuation of cost objects and cost management accounting systems. You should also understand and be able to apply planning, budgeting and control techniques. Furthermore, MAC2601 enabled you to analyse financial and other data to provide information for decision-making.

MAC2601 formed an important basis on which MAC3701 builds and therefore you should not underestimate the importance of MAC2601.

The parts of module MAC2601 are briefly discussed below:

Part 1, Valuing inventories using basic techniques, formed the foundation for further studies in cost accounting. It introduced you to the nature and behaviour of costs and material, labour and overheads in the general ledger. It also explained the difference between the first-in-first-out method and the weighted average method for material inventories. This part concluded with a comparison between the traditional absorption costing method as a way of valuing completed inventories and the variable costing method.

Part 2, Valuing inventories using more advanced techniques, equipped you with skills needed to understand the activity-based costing (ABC) system, the job costing system, the process costing system and the joint and byproduct costing system.

Part 3, Planning, budgeting and controlling performance concentrated on planning and budgeting, and explained a standard costing system and how to apply it.

In part 4, Identifying and applying relevant financial information to make short-term business decisions, you were introduced to relevant and irrelevant information, financial and infrastructure constraints and various scenarios for decision-making. The module concluded with a discussion of sensitivity analysis techniques.

In MAC3701 you will be equipped to:

- Apply advanced cost concepts in managing costs and costing systems.
- Apply advanced techniques for planning, budgeting, controlling and evaluating performance, including divisionalisation and report thereon.
- Apply advanced concepts in long- and short-term decision making regarding resource allocation and pricing, including transfer pricing as well as interpreting measures of uncertainty surrounding any decision-making.
- Apply information technology (i.e. spreadsheet programmes) where suitable.

3. LECTURERS AND CONTACT DETAILS

3.1 Lecturer information

The lecturers responsible for this module are as follows:

Lecturer's name: Mr. D.A. Kock
 Building and office number: Samuel Pauw Building 4-19
 Telephone number: 012 429 3192 (mostly available between 8:00 and 13:00 weekdays)

Lecturer's name: Mr. M.E. Lentsoane
 Building and office number: Samuel Pauw Building 4-13
 Telephone number: 012 429 8468 (mostly available between 8:00 and 13:00 weekdays)

Lecturer's name: Mr. N.P. Mudau
 Building and office number: Samuel Pauw Building 4-11
 Telephone number: 012 429 6937 (mostly available between 8:00 and 13:00 weekdays)

Lecturer's name: Mrs. Y. Reyneke
 Building and office number: Samuel Pauw Building 4-12
 Telephone number: 012 429 4046 (mostly available between 8:00 and 13:00 weekdays)

E-mail addresses for lecturers:

MAC3701-16-S1@unisa.ac.za (for use only during the **first semester**)

MAC3701-16-S2@unisa.ac.za (for use only during the **second semester**)

Please do not hesitate to consult lecturers by e-mail or personally (by prior arranged appointment only), should you experience specific problems regarding the **content of this course**. Please have your study material open when you contact us. Please note that enquiries with regards to matters not relating to the **content of the course** (e.g. registrations, non-receipt of study material, enquiries in respect of exam dates, venues, etc.) must **not be directed to your lecturer** but can be e-mailed to the appropriate department's e-mail address. See 3.3 below.

3.2 Department of Management Accounting

The Department of Management Accounting is situated in Pretoria, at the main campus in the Samuel Pauw Building.

The departmental secretary's contact number is as follows: 012 429 4753

3.3 University

To contact the University, you should follow the instructions in the **myStudies@Unisa** brochure. Remember to have your student number available when you contact the University.

Website: <http://www.unisa.ac.za> or Mobi: <http://mobi.unisa.ac.za>

E-mail addresses and SMS numbers:

E-mail addresses	SMS numbers	Use to enquire about:
study-info@unisa.ac.za	43578	Applications and registrations
assign@unisa.ac.za	43584	General assignment enquiries
exams@unisa.ac.za	43584	General examination enquiries
despatch@unisa.ac.za	43579	Study material
finan@unisa.ac.za	31954	Student accounts
gaudeamus@unisa.ac.za	n/a	Graduation ceremonies
myUnisaHelp@unisa.ac.za	43582	myUnisa
myLifeHelp@unisa.ac.za	43582	myLife e-mail accounts

Please refer below for contact information for the College of Accounting Sciences (CAS):

CAS Student Information Hub

The e-mail addresses are:

CASenquiries-Postgraduate@unisa.ac.za

CASenquiries-Undergraduate@unisa.ac.za

CASenquiries-CTA@unisa.ac.za

The CAS Student Information Hub telephone number: **012 429 4211**

Enquiries regarding registrations can be directed to the CAS Student Information Hub.

4. MODULE-RELATED RESOURCES

4.1 Prescribed books

Your prescribed textbooks for this module for this semester (**2016**) are:

Author	Year	Title	Edition	Publisher	ISBN
Drury, C	2015	Management and Cost Accounting with Student Manual and CourseMate	9 th	Cengage Learning	9781473719101

Please make sure that you obtain the bundle that includes the textbook (accompanied with access to online CourseMate resources) and the student manual.

Please note: The 2014 prescribed textbooks for this module will still be acceptable for 2016. We do, however, recommend that you acquire the 9th edition as the 9th edition was prescribed from 2015 on the CTA-level.

The publisher of the text books offers access to online CourseMate resources. It should, however, be noted that MAC3701 mainly refers to the CourseMate resources for *enrichment* activities.

The previous edition details, as prescribed previously were as follows:

Author	Year	Title	Edition	Publisher	ISBN
Drury, C	2012	Management and Cost Accounting	8 th	Cengage Learning	9781408041802
Drury, C	2012	Management and Cost Accounting: Student Manual	8 th	Cengage Learning	9781408048566

Please consult the list of official booksellers and their addresses in *myStudies@Unisa*.

Please note:

It is **essential** that you either acquire or have the prescribed textbooks at your disposal.

We recommend that you purchase the prescribed textbook, as you will have to study it thoroughly and refer to it frequently. **We suggest that you obtain the books as soon as possible.**

4.2 Recommended reading

It is important for you to enrich your studies by reading as extensively as possible and to use other sources to supplement the prescribed textbooks.

4.3 Printed support materials

Because we want you to be successful in this online module, we will also provide you with some of the study material in printed format. This will allow you to read the study material, even when you are not online.

- The printed study material will be sent to you at the beginning of the semester, but you do not have to wait to receive them to start studying – you can go online as soon as you register and all your currently available study material will be there.
- The printed material is not something that you need to wait for before you start with the module. It is only an **offline** copy of the formal content for the online module.
- This will allow you to study this module **without** having to log onto the internet or an internet cafe. This will save you money, of course, and you will be able to take as much time as you need to read - and to examine - the material.

It is therefore very important that you log into *myUnisa* regularly. We recommend that you should do this at least every week or every 10 days to check for the following:

- **Check the Home page for any relevant information or updates.** Refer to the Home page for reminders regarding assignment deadlines and other relevant information.
- **Check for new Announcements.** You can also set up your *myLife* e-mail so that you receive the Announcement e-mails on your cell phone.
- **Check the Discussion forum.** You can share your thoughts on the different topics with other students in your group. (Please note however that you are not allowed to post your answers to any of the assignments!)

We hope that this system will help you to succeed in this online module by giving you extra ways to study the material and practice with all of the activities and assignments. At the same time, you **must** go online in order to complete the activities and assignments on time, and to get the most from the online course.

Remember: the printed support material are simply a back-up of some of the material that is found online on *myUnisa*. There is no additional information in the printed tutorial letters. **In other words, you should not wait for the printed support materials to arrive to start studying.**

4.4 Discussion classes

Information on discussion classes for MAC3701 will be communicated to students during the semester.

4.5 Tutors and e-tutors

There is a possibility that tutors and e-tutors will be available for MAC3701. More information regarding this matter will be communicated to students during the semester.

4.6 Shadowmatch®

Unisa is the first South African university to implement Shadowmatch®.

Shadowmatch® is a smart system, built to improve your life as it is a sophisticated worksheet that will map your behavioural habits to determine your strengths and how you prefer to interact with your environment.

For more information visit <http://www.shadowmatch.com>

5. HOW TO STUDY THIS MODULE ONLINE

5.1 What it means to study fully online?

This module is taught fully online, therefore the following is relevant:

- **All your study material is designed to be online, on myUnisa.** Even though we give you a printed copy of the study guide to support your studies, the module is designed for online use. Your assignments will also be available online on *myUnisa*.
- Students may submit written assignments that should be typed and submitted online in a PDF document in the same manner that all other assignments are submitted online. Posted written assignments are also acceptable but online submission is recommended. The MCQ (multiple choice questions) assignment has to be completed on a mark-reading sheet **either** by post **or** Mobile MCQ submission **or** electronically via *myUnisa*. No assignments may be submitted by fax or e-mail.
- Remember to retain proof of your submission!
- Note that it will be wise to submit assignments electronically via *myUnisa* **a few days before the due date** as the system is often overloaded on the due date. **If the system gives an error message, please wait a while and try again until your assignment is accepted.**
- **All of the communication between yourself and the University also happens online** – by e-mail and on the discussion forum. You can use these ways to ask questions and contact your lecturers. This also means that your lecturers will communicate with you in the same way – through e-mails, via announcements and on the discussion forum on *myUnisa*. The lecturers also send important sms's to students from time-to-time and it is therefore important to make sure Unisa has your most updated contact details.

5.2 Assignments

Your assignments are available online on *myUnisa*.

We strongly advise all students that assignments should be submitted electronically via *myUnisa*.

Submitted assignments will be marked on-screen and returned electronically via the student's *myLife* account. (Unfortunately no Gmail, Yahoo, Mweb or any other unofficial e-mail accounts can be accommodated).

6. ASSESSMENT

6.1 Assignments and learning

Assignments and tutorial letters form an integral part of your tutorial matter and you must study them for examination purposes.

6.2 Compulsory assignment

When you submit the compulsory assignment (Assignment 1) on time, it will prove that you are an active student and will therefore earn you admission to the examination. The mark you obtain for the compulsory assignment will have no influence on your admission to the examination. However, it will contribute towards your semester mark.

You will undoubtedly realise the importance of commencing your study programme in good time so that you can obtain admission to the examination and earn a good semester mark.

6.3 Assignment questions

Your assignments are available online on *myUnisa*. From the menu on your left, select "Home". Then click on the link provided for each assignment. You can find the links in the "Welcome" message on your home page.

6.4 General remarks

- (a) You must submit the **compulsory assignment** (Assignment 1) to be received by the University before or on the due date to obtain admission to the examination. Make sure you mark it as "1".
- (b) You have to **retain a copy of the proof you received when submitting Assignment 1**, so that you can produce this in the event of any dispute concerning whether or not the assignment was received.
- (c) **Important notes** with regard to **assignments**:
 - 1) Although students are encouraged to work together in groups, remember to always submit your own work. If we see that you have copied someone else's work, you will get a mark of zero.
 - 2) Assignments received after the due date will not be marked and students will get a mark of zero for the assignment.

- (d) Your **semester mark** will contribute 20% towards your final mark (**if you obtain at least 40% in the examination**). The assignments will contribute to the semester mark as follows:

Assignment 1	25%
Assignment 2	75%
Assignment 3	0%

Assignment 3 is not compulsory and you do not have to submit this assignment. It is however in your own best interest to work through this assignment thoroughly as it will be good for your examination preparation.

- (e) **Plagiarism (Refer plagiarism declaration section 6.7)**

Plagiarism is the act of taking the words, ideas and thoughts of others and passing them off as your own. It is a form of theft which involves a number of dishonest academic activities. All students receive the *Disciplinary code for students* (latest version) at registration. Please study the code. Kindly read Unisa's *Policy on copyright infringement and plagiarism* as well.

If you worked together in a study group, remember that you still have to submit your **own work**, written in your own words. If the lecturers find any similar-looking/worded assignments, all parties involved will get zero for their assignment mark.

By submitting any MAC3701 assignment, you automatically declare that you have submitted your own work and that you are aware of the consequences of being guilty of plagiarism.

6.5 Due dates of assignments

The due dates for the submission of the assignments are as follows:

Assignment	Semester 1		Semester 2	
	Unique number	Due date	Unique number	Due date
1	882474	09/03/2016	753124	17/08/2016
2	735610	30/03/2016	659398	07/09/2016
3	675695	21/04/2016	871549	28/09/2016

6.6 Submission of assignments

The MCQ (multiple choice questions) assignment has to be completed on a physical mark-reading sheet if it is not completed online via the *myUnisa* equivalent of a mark-reading sheet. Physical mark-reading sheets may be submitted by post or answers may be selected and submitted electronically via *myUnisa*. Please refer to the brochure *myStudies@Unisa* on how to submit the assignment on a mark-reading sheet or electronically via *myUnisa*.

The written assignment needs to be written or typed, and then posted or submitted in a **PDF document** online on *myUnisa* and although you may still submit assignments by post, we strongly recommend that you submit them online on *myUnisa*, since this is a **fully online module**.

Please make sure that you submit the correct and complete document. The lecturers will not phone you to inform you if you have submitted the wrong assignment/document. It is your own responsibility to submit the correct assignment.

Submitting assignments on myUnisa

- Go to <http://my.unisa.ac.za>.
- Enter your student number and password.
- Select the module.
- Click on "Assignments" in the left-hand menu.
- Click on the number of the assignment you want to submit.
- Follow the instructions on the screen.

Receipt of assignments after the due date disrupts the marking programme and the uncontrolled submission of assignments furthermore creates administrative problems. You are requested to carefully note the undermentioned requirements and suggestions and to strictly adhere to them.

1. **NO EXTENSION OF TIME WILL BE GIVEN FOR THE SUBMISSION OF ANY OF THESE ASSIGNMENTS, AS SOLUTIONS WILL BE FORWARDED AUTOMATICALLY TO ALL STUDENTS SHORTLY AFTER THE DUE DATES.**
2. **NO CORRESPONDENCE OR TELEPHONIC CONVERSATION WILL BE CONDUCTED REGARDING THE LATE SUBMISSION OF ASSIGNMENTS.**
3. **ASSIGNMENTS RECEIVED AFTER THE DUE DATE WILL NOT BE MARKED AND STUDENTS WILL GET A MARK OF ZERO FOR THE ASSIGNMENT.**
4. **RETAIN PROOF OF SUBMISSION OF YOUR ASSIGNMENT.**

6.7 Plagiarism declaration

PLAGIARISM DECLARATION
I declare that this assignment, submitted by myself, is my own work and that I have referenced all the sources that I have used.
By submitting any MAC3701 assignment, I declare that: <ul style="list-style-type: none"> • I have read the Unisa Students' Disciplinary Code; • I know what plagiarism is, that plagiarism is wrong and that disciplinary steps can be taken against me if I am found guilty of plagiarism; • My assignments for MAC3701 are my own work; • I have not allowed any other student to copy my work; • I know that if I am found to be in violation of this declaration I will receive 0% for the assignments involved.
Please note: You do not have to submit the declaration. By submitting any MAC3701 assignment, you automatically declare that you adhere to all the above with regard to the specific assignment.
NB: Although students may work together when preparing assignments, each student must write/type and submit his or her own individual assignment. It is unacceptable for students to submit identical assignments on the basis that they worked together. That is copying (a form of plagiarism) and none of these assignments will be marked. Furthermore, you may be penalised or subjected to disciplinary proceedings by the University.

7. SEMESTER MARK AND FINAL EXAMINATION

7.1 Compulsory assignments

For students to benefit from our formative tuition and assessments, the management of the University decided to introduce compulsory assignments for all modules.

Submission of **compulsory assignment 1** will earn you admission to the examination. This assignment consists of multiple choice type questions. The mark you earn for compulsory assignment 1 will contribute 25% towards your semester mark, which weighs 20% in the calculation of your final mark.

Admission to the examination will therefore only be **obtained by submitting compulsory assignment 1** in time to be officially **received by the University before or on the due date** and the marks obtained for it will contribute towards your semester mark.

Assignment 2 is a written assignment which contributes 75% towards your semester mark, which weighs 20% in the calculation of your final mark. Although non-submission of this assignment will not influence your exam admission, we sometimes still refer to this assignment as compulsory as it is impossible to earn a reasonable semester mark without submitting this assignment.

Please note that it is practice in our Department to only mark selected sections of a written assignment. You can therefore not afford to leave out any questions as they might form part of the selected questions for marking.

The lecturers will not inform you upfront on which question(s), or parts thereof, will be selected for marking. Do not phone the lecturers to ask which questions will be marked. They will not inform you.

Assignment 3 is not compulsory. It is a written assignment that does not contribute towards your semester/final mark. Please do not submit this assignment as it will not be marked. You are encouraged to work through this assignment and its suggested solution thoroughly as we believe it will be good for your examination preparation.

PLEASE NOTE: Enquiries about assignments (e.g. whether or not the University has received your assignment or the date on which an assignment was returned to you) must be e-mailed to assign@unisa.ac.za

7.2 How to calculate your semester mark

The **mark obtained** for compulsory assignment 1 counts 25%, the **mark obtained** for assignment 2 counts 75% and the **mark obtained** for assignment 3 counts 0%, giving a semester mark out of 20% towards the final mark.

Students require a combined final mark of at least 50% to pass a module. This final mark is calculated as follows:

Semester mark

= A mark out of **25%** for assignment 1 + a mark out of **75%** for assignment 2.

Final mark

= 20% x semester mark + **80% x mark obtained in the examination.**

If a student fails the examination with less than 40%, the semester mark will not be used to calculate the final mark.

How it will work in practice?

The marks you obtain for the compulsory assignments 1 and 2 will count towards your semester mark, contributing towards a possible maximum of 20% accounted for in your final mark. Your semester mark will, however, only be taken into account to calculate your final mark if you obtained 40% or more in the examination.

Your semester mark will be taken into account as follows:

- mark (%) for compulsory assignment 1: 25% weight in semester mark (5% weight in final mark)
- mark (%) for compulsory assignment 2: 75% weight in semester mark (15% weight in final mark)

7.3 How to calculate your final mark

The semester mark will contribute 20% towards your **final mark**. The mark you obtain in the examination will be restated to be out of 80% and your semester mark will be restated to a mark out of 20%. If you earn 75% for compulsory assignment 1, 65% for compulsory assignment 2 and 48% for the examination, your final mark will be 51,9%.

Example:

Semester mark:	$18,75^{\textcircled{1}} + 48,75^{\textcircled{2}} = 67,50$	$\times 20\% =$	13,50
Exam mark:	48,00	$\times 80\% =$	<u>38,40</u>
Final mark:			51,90%

$\textcircled{1}$ Assignment 1: $75 \times 25\% = 18,75$

$\textcircled{2}$ Assignment 2: $65 \times 75\% = 48,75$

A subminimum of 40% in the examination is, however, required before the semester mark will be taken into account in calculating your final mark.

8. MODULE-SPECIFIC STUDY PLAN

Read the information on general time management and planning skills contained in the *myStudies@Unisa* brochure.

Plan your studies properly so as to achieve specific study goals at predetermined dates. This avoids a haphazard approach to your studies and the use of ineffective study techniques.

Suggested study programme for 2016

First priority - Compulsory assignment 1 (to gain admission to the examination and contributing 25% towards your semester mark)

Study topics 1 (Advanced behavioural aspects of costs) and 2 (Advanced concepts in costing systems). This assignment could also possibly include some of your MAC2601 work. Please make sure that you are familiar with all your MAC2601 work as it is a pre-requisite to and assumed knowledge for module MAC3701.

Complete and submit compulsory assignment 1 before the due date. This is a multiple choice question (MCQ) assignment.

Second priority – Assignment 2 (contributing 75% towards your semester mark)

All the topics can be tested in this assignment and you will therefore have to also study the following topics in order to submit a proper attempt for assignment 2.

Topic 3 (Integrated planning and budgeting), topic 4 (Standard costing), topic 5 (Performance management in decentralised entities), topic 6 (Relevant decision making in various scenarios), topic 7 (Pricing for internal and external purposes) and topic 8 (Advanced aspects of sensitivity analysis). Revise topics 1 and 2 if required.

Complete and submit compulsory assignment 2 before the due date. This is a written assignment.

Third priority – Assignment 3 (does not contribute towards your semester mark)

All the topics are important for your examination preparation. You should also work through assignment 3 thoroughly.

It is in your own interest to complete assignment 3 before the due date. This is a written assignment. Please do not submit this assignment as it will not be marked. You should mark the assignment yourself based on the suggested solution provided.

Suggested study programme for 2016

Semester 1

Date	Topics from the study material	Assignment	Due date
28/01/2016 to 04/03/2016	Topic 1 – Advanced behavioural aspects of costs Topic 2 – Advanced concepts in costing systems Continue with topics 3 – 5 although they will not be tested in the first assignment: Topic 3 – Integrated planning and budgeting Topic 4 – Standard costing: further analysis of variances and investigations Topic 5 – Performance management in decentralised entities	1/2016 Semester 1 (topics 1 – 2) (COMPULSORY FOR ADMISSION TO THE EXAMINATION PLUS A 25% CONTRIBUTION TO SEMESTER MARK)	09/03/2016
10/03/2016 to 25/03/2016	Revise topics 1 – 5 (if required) and also study: Topic 6 – Relevant decision making in various scenarios Topic 7 – Pricing for internal and external purposes Topic 8 – Advanced aspects of sensitivity analysis	2/2016 Semester 1 (topics 1 – 8) (FOR 75% CONTRIBUTION TOWARDS SEMESTER MARK)	30/03/2016
31/03/2016 to 15/04/2016	Revise Topics 1 – 8. This includes not only revision of the contents of the study guide and its references to the prescribed text books, but also all the tutorial letters, announcements, etc. that are available on myUnisa.	3/2016 Semester 1 (topics 1 – 8) (FOR 0% CONTRIBUTION TOWARDS SEMESTER MARK Please do not hand in self-assessment)	21/04/2016

Semester 2

Date	Topics from the study material	Assignment	Due date
11/07/2016 to 12/08/2016	Topic 1 – Advanced behavioural aspects of costs Topic 2 – Advanced concepts in costing systems Continue with topics 3 – 5 although they will not be tested in the first assignment: Topic 3 – Integrated planning and budgeting Topic 4 – Standard costing: further analysis of variances and investigations Topic 5 – Performance management in decentralised entities	1/2016 Semester 2 (topics 1 – 2) (COMPULSORY FOR ADMISSION TO THE EXAMINATION PLUS A 25% CONTRIBUTION TO SEMESTER MARK)	17/08/2016
19/08/2016 to 02/09/2016	Revise topics 1 – 5 (if required) and also study: Topic 6 – Relevant decision making in various scenarios Topic 7 – Pricing for internal and external purposes Topic 8 – Advanced aspects of sensitivity analysis	2/2016 Semester 2 (topics 1 – 8) (FOR 75% CONTRIBUTION TOWARDS SEMESTER MARK)	07/09/2016
08/09/2016 to 23/09/2016	Revise Topics 1 – 8. This includes not only revision of the contents of the study guide and its references to the prescribed text books, but also all the tutorial letters, announcements, etc. that are available on myUnisa.	3/2016 Semester 2 (topics 1 – 8) (FOR 0% CONTRIBUTION TOWARDS SEMESTER MARK Please do not hand in self-assessment)	28/09/2016

9. EXAMINATION

9.1 Examination period and examination paper

Date: May/June (First semester) and October/November (Second semester)

Marks: 100

Covers the whole syllabus (Topics 1 to 8)

The exam will consist entirely of written questions. There will be no multiple-choice questions. During the year, the Examination Section will provide you with information regarding the examination in general, examination venues, examination dates and examination times.

9.2 Previous examination papers

A mock exam will be made available as your Assignment 3. Students are also encouraged to attempt the previous examination papers and compare it with the provided suggested solutions. You may assume that you will not have seen the examination questions before but it will be of a **similar difficulty level** to the questions asked in the activities in your study guide, your text books, the assignments and/or other official study material of the module.

9.3 Calculator policy

Candidates may only use silent, electronic, battery-driven pocket calculators (non-programmable financial calculators will be allowed) subject to the following conditions:

- Calculators must be cordless, and may not have print-out facilities or alpha keys;
- The calculator function on mobile telephones or any electronic device (i.e. laptops and/or any Smart Phone) may not be used; and
- Candidates may not share a calculator with another candidate in the examination room.

10. CONCLUSION

In spite of care taken to ensure that study guides, assignments and suggested solutions are comprehensive and free from errors, omissions and discrepancies may occur. Should you come across such matters, or matters which are not clearly expressed, kindly let us know to enable us to effect the necessary corrections.

Do not hesitate to contact your lecturer by e-mail if you are experiencing problems with the content of this tutorial letter or any aspect of the module.

We wish you a fascinating and satisfying journey through the learning material and trust that you will complete the module successfully.

Enjoy the journey!

MAC3701 lecturers