Tutorial Letter 101/0/2025

ADVANCED MANAGEMENT ACCOUNTING

MAC4861 NMA4861 ZMA4861

Year Module(s)

Department of Financial Intelligence

IMPORTANT INFORMATION

Please register on myUnisa, activate your myLife e-mail account and make sure that you have regular access to the myUnisa module website, **MAC/NMA/ZMA4861-25-Y**, as well as your group website.



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1 INTRODUCTION

Dear Student

Unisa is a comprehensive open distance e-learning (CODeL) higher education institution. Our comprehensive curricula encapsulate a range of offerings, from strictly vocational to strictly academic certificates, diplomas and degrees. Unisa's "openness" and its distance eLearning character result in many students who may not previously have had an opportunity to enrol in higher education registering at the university. Our CODeL character implies that our programmes are carefully planned and structured to ensure success for students, ranging from the under-prepared but with potential to those who are sufficiently prepared.

Teaching and learning in a CODeL context involves multiple modes of delivery, ranging from blended to fully online learning. As a default position, all post-graduate programmes are offered fully online with no printed study materials, while undergraduate programmes are offered using a blended mode of delivery where printed study materials are augmented with online teaching and learning via the learner management system, myUnisa. In some instances, undergraduate programmes are offered fully online as well.

Furthermore, our programmes are aligned with the vision, mission and values of the University. Unisa's commitment to serving humanity and shaping futures – combined with a clear appreciation of our location on the African continent – means that Unisa's graduates have distinctive graduate qualities, which include:

- being independent, resilient, responsible and caring citizens able to fulfil and serve in multiple roles in their immediate and future local, national and global communities
- having a critical understanding of their location on the African continent and taking account of its histories, challenges and potential in relation to globally diverse contexts
- the ability to critically analyse and evaluate the credibility and usefulness of information and data from multiple sources in a globalised world with ever-increasing information and data flows and competing worldviews
- how to apply their discipline-specific knowledges competently, ethically and creatively to solve real-life problems
- an awareness of their own learning and developmental needs and future potential

Whether a module is offered either as blended (meaning that we use a combination of printed and online material to engage with you) or online (all information is available via the internet), we use myUnisa as our virtual campus. This is an online system that is used to administer, document and deliver educational material to you and support engagement with you. Look out for information from your lecturer as well as other Unisa platforms to determine how to access the virtual myUnisa module site. Information on the tools that will be available to engage with your lecturer and fellow students to support your learning will also be communicated via various platforms.

Because this is a fully online module, you will need to use myUnisa to study and complete the prescribed learning activities. Visit the website for MAC/NMA/ZMA4861 on myUnisa frequently. The website for your module is MAC/NMA/ZMA4861-25-Y. This tutorial letter contains important information about the module and we urge you to read it carefully and to always keep it at hand.

We wish you every success with your studies!

2 MODULE OVERVIEW

2.1 Purpose

The purpose of the module is to equip students with specific competencies in financial management; management decision-making and control; and strategy and risk - displaying a moderate level of integration between these competencies, with pervasive skills, ethics and professional practice, and certain other accounting competencies. The module is designed to facilitate students' acquisition of these competencies through knowledge of and engagement in relevant management accounting topics at the forefront of the field; an understanding of the theories, methods and techniques relevant to the field; and a thorough understanding of how to apply such knowledge to scenarios grounded in the real world.

2.2 Outcomes

For this module, you will have to master several outcomes:

- **Specific outcome 1:** a comprehensive and systematic/solid knowledge base of the enterprise's strategy development.
- **Specific outcome 2:** a comprehensive and systematic/solid knowledge base of the nature of cost accounting.
- **Specific outcome 3:** a coherent and critical/informed understanding of the key terms, rules, concepts and established principles of financial planning and control techniques and resultant performance measures.
- **Specific outcome 4:** apply decision-making criteria to well-defined but unfamiliar complex management accounting scenarios.
- **Specific outcome 5:** Stud a coherent and critical/informed understanding of the key terms, rules, concepts, established principles and theories of risk management.
- **Specific outcome 6:** solve well-defined but unfamiliar complex real world problems relating to sources and forms of finance and the cost of capital, by using the correct strategies and procedures.
- **Specific outcome 7:** obtain and utilise information in order to develop business plans and financial proposals to support the management activities of planning and decision-making.
- **Specific outcome 8:** analyse financial information and the entity's situation in order to manage its funds and develop strategies to return to a sustainable position when in trouble.
- **Specific outcome 9:** appraise financial information and the entity's situation and use valuation techniques in order to invest funds.
- **Specific outcome 10:** identify or advise a business in financial difficulty.

3 CURRICULUM TRANSFORMATION

Unisa has implemented a transformation charter that places curriculum transformation high on the teaching and learning agenda. Curriculum transformation includes student-centred scholarship, the pedagogical renewal of teaching and assessment practices, the scholarship of teaching and learning, and the infusion of African epistemologies and philosophies. All of these are being phased in at both programme and module levels. As a result of this, you will notice a marked change in the teaching and learning strategy implemented by Unisa, together with the way in which the content is conceptualised in your modules. We encourage you to embrace these changes during your studies at Unisa, responsively and within the framework of transformation.

4 LECTURER(S) AND CONTACT DETAILS

4.1 Lecturer(s)

The lecturers for this module are as follows:

| DEPARTMENT OF FINANCIAL INTELLIGEN (Situated in Building 1, Sunnyside Campus | Telephone number | |
|---|-----------------------------|---------------|
| Advanced Management Accounting | (MAC4861, NMA4861, ZMA4861) | |
| Learning units 1-7 | | |
| Mr TJ Matsoma | (Co-ordinator) | 012 429 6035 |
| Ms F Venter | | 012 429 8955 |
| Ms A Combrink | | 012 429 6963 |
| Ms C Maepa | | 012 429 3111 |
| Mr F Nortjé | | 012 429 8438 |
| Learning units 8-19 | | |
| Ms A Ravat | (Co-ordinator) | 012 429 84 38 |
| Mr WJ Coetzee | | 012 429 6035 |
| Mrs B Huma | | 012 429 6963 |
| Mr M Kabini | | 012 429 3111 |
| Email | | |
| MAC4861@unisa.ac.za | | |

4.2 Department

You can contact the Department of Financial Intelligence as follows:

Telephone number: 012 429 4868 E-mail: nemakm1@unisa.ac.za

4.3 University

Unisa is large institution and therefore it is imperative that you make use of the correct contact details when contacting the University with a specific issue. The main campus of the university is situated in Preller Street, Muckleneuk, Pretoria.

Administrative enquiries should be directed to the appropriate e-mail address to avoid unnecessary delays in the response; and should always include the student number in the subject line. You should only send an enquiry to one e-mail address at a time. Multiple enquiries should be split appropriately and e-mailed to the correct e-mail addresses. This will ensure that there is no confusion as to who must respond.

Contact addresses of the various administrative departments appear on the Unisa website: <u>http://www.unisa.ac.za/sites/corporate/default/Contact-us/Student-enquiries</u>.

Please include your student number in all correspondence.

5 **RESOURCES**

5.1 **Prescribed book(s)**

| Title | Edition | Authors | Publisher | ISBN number & notes |
|---------------------|-----------------|---------|-----------------|---|
| Management and Cost | 1 st | Drury | Cengage | Bundled version including |
| Accounting in South | | | Student Manual: | |
| Africa | | | (Andrew Ashwin) | 9781473792180 |
| | | | | |
| Managerial Finance | 10th | FO Skae | LexisNexis | 9781 77617 7608 |
| | | | | The E-book can also be used: 9781 77617 7677 |

5.2. Library services and resources

The Unisa Library offers a range of information services and resources and has made numerous library guides available at http://libguides.unisa.ac.za

Recommended guides:

- For brief information on the library, go to https://www.unisa.ac.za/library/libatglance
- For more detailed library information, go to <u>http://www.unisa.ac.za/sites/corporate/default/Library</u>
- For Frequently Asked Questions, go to
 <u>https://www.unisa.ac.za/sites/corporate/default/Library/Frequently-Asked-Questions</u>
- For research support and services such as the Personal Librarian service and the Information Search Librarian's Literature Search Request (on your research topic) service, go to http://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Research-support
- For library training for undergraduate students, go to <u>https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Training</u>
- For Lending Services, go to <u>https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Lending-services</u>
- For Services for Postgraduate students, go to
 <u>https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-Postgraduates</u>
- For Support and Services for students with disabilities, go to
 <u>https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-students-with-special-needs</u>
- For Library Technology Support, go to <u>https://libguides.unisa.ac.za/techsupport</u>
- For information on finding and using library resources and tools, go to http://libguides.unisa.ac.za/Research_skills
- For an A–Z list of library databases, go to <u>https://libguides.unisa.ac.za/az.php</u>

Important contact information:

- Technical problems encountered in accessing library online services: Lib-help@unisa.ac.za
- General library-related queries: Library-enquiries@unisa.ac.za
- Queries related to library fines and payments: Library-fines@unisa.ac.za
- Interlibrary loan service for postgraduate students: libr-ill@unisa.ac.za
- Literature Search Service: <u>Lib-search@unisa.ac.za</u>
- Social media channels: Facebook: UnisaLibrary and X Twitter: @UnisaLibrary

To view the Library orientation video – please click here:

Unisa Library and Information Services Video_1_1 (2).mp4

6 STUDENT SUPPORT SERVICES

The Study @ Unisa brochure is available on myUnisa at www.unisa.ac.za/brochures/studies

This brochure contains important information and guidelines for successful studies through Unisa.

If you need assistance concerning the myModules system, you are welcome to use the following contact details:

- Toll-free landline: 0800 00 1870 (Select option 07 for myModules)
- E-mail: mymodule22@unisa.ac.za or myUnisaHelp@unisa.ac.za

You can access and view short videos on topics such as how to view your calendar, how to access module content, how to view announcements for modules, how to submit assessments and how to participate in forum activities by visiting: <u>https://dtls-qa.unisa.ac.za/course/view.php?id=32130</u>

Registered Unisa students receive a free myLife e-mail account. Important information, notices and updates are sent exclusively to this account.

Please claim your e-mail account immediately after registering at Unisa by following this link: <u>https://www.unisa.ac.za/static/myunisa/Content/Announcements/Documents/Claim-myUnisa-myLife-Nov-2017.pdf</u>

Note that it can take up to 24 hours for your account to be activated after you have claimed it.

Your myLife account is the **only** e-mail account recognised by Unisa for official correspondence between you and the University and it will remain your official primary e-mail address on record at Unisa.

You remain responsible for the management of this e-mail account.

6.1 The Unisa First-Year Experience Programme

Many students find the transition from school education to tertiary education stressful and this is often true for students enrolling at Unisa for the first time. Unisa is a dedicated open distance and e-learning institution and is very different from face-to-face/contact institutions. It is a mega university and all its programmes are offered through either blended learning or fully online learning. For these reasons, we offer first-time students additional/extended support to help them navigate the Unisa teaching and learning journey seamlessly and with little difficulty and few barriers.

Unisa's First-Year Experience (FYE) Programme has been specially designed to provide you with prompt and helpful information about the services that the institution offers.

The following FYE services are currently available:



To ensure that you do not miss out on important academic and support communication from the SRU, please check your myLife inbox regularly.

6.2 Using Recognition of Prior Learning (RPL) to apply for module credit within a qualification.

Now that you are a registered student, you are advised to familiarise yourself with the learning outcomes of the module or modules you have chosen. If you have been exposed to those learning outcomes for three years or more – either through work experience or other involvement – you can apply to be exempted from completing assignments and writing examinations. As part of your application for this exemption, you will be required to compile a portfolio of evidence substantiating how your experience is equivalent to the learning outcomes. The diagram below shows the steps involved in obtaining recognition of prior learning (RPL) for module credit. For more information on the process, RPL fees, and the contact details of your college RPL coordinator, visit the Unisa website: www.unisa.ac.za/rpl



7. STUDY PLAN

The studies of CTA students are based on predetermined weekly study periods for every module. Relevant learning units will be uploaded on myUnisa before a study week for the module commences, using the Lesson Tool. More detail on the study weeks are contained in the CASALL1/301/2025 tutorial letter. This module comprises the following learning units:

| Learning unit no. | Торіс |
|----------------------|--|
| 1 | Nature, classification and allocation of cost |
| 2 | Product costing systems |
| 3 | Planning, budgeting and control |
| 4 | Standard costing |
| 5 | Performance measurement |
| 6 | Information application to decisions |
| 7 | Information for decision-making |
| 8 | Strategy and governance |
| 9 | Risk management |
| 10 | Cost of capital and capital investment appraisal |
| 11 | Sources and forms of finance |
| 12 | Dividend decision |
| 13 | Management of working capital |
| 14 | Treasury function |
| 15 | Analysis and interpretation of financial and non-financial information |
| 16 | Businesses in difficulty |
| 17 | Valuations |
| 18 | Mergers and acquisitions |
| 19 | Business plans and financial proposals |

8 HOW TO STUDY ONLINE

8.1 What does it mean to study fully online?

To study fully online means that all study material and resources will be made available online, on the myunisa module site. Study material will therefore not be printed. Study material content will be presented in learning units, using the Lessons tool as explained in Section 7 above. The following myunisa tools will also be utilised to facilitate online learning:

- **Announcements:** important information and updates relating to the module will be posted throughout the academic year, using this tool. It is important that you check the announcements frequently to ensure you stay updated.
- Additional Resources: Additional material such as videos, slides, integrated questions etc. will be posted using this tool. Please ensure this tool is monitored frequently to ensure you do not miss out on useful resources.
- **Discussion forum:** this tool can be used to communicate with other students in order to assist and guide each other and to perform specific activities as outlined in the individual learning units.

In order to support you in your online learning journey, lecturers are available via the following channels:

• Email

We prefer to communicate with you via e-mail. It is compulsory that you communicate with us using your official Unisa *myLife e-mail address*. Students either have questions of an administrative / general nature or questions that relate to the technical content of the module, namely academic questions. Upon receipt of your e-mail, we can firstly decide whether it is an administrative or academic matter and direct your e-mail accordingly. Secondly, when answering questions of a technical (academic) nature, the lecturer can provide a more thought through and technically correct answer as opposed to responding to a question received via telephone. It also provides you with the opportunity to critically analyse our response and to apply it to your own answering technique. E-mail communication further provides both parties with a record of the conversation.

The e-mail address of MAC4861 is: MAC4861@unisa.ac.za

You must provide your student number and the correct module code in all communication with us, especially when communicating via e-mail. If you do not provide your student number, thereby not identifying yourself as a student of this module, we may not answer your e-mail. For queries relating to the module content it is important to provide a correct reference to the relevant learning unit or paragraph number in the textbook relating to your query. We try to answer all queries as soon as possible, but due to our high student numbers, we do sometimes receive many e-mails at once. Therefore, please allow us at least 48 hours during weekdays to attend to all queries, before sending a follow up e-mail.

• Telephone

You can contact the MAC4861 team telephonically. If your query is of an administrative nature, please contact the administrative officer directly. If your query relates to the technical content of the module, you can call any of the MAC4861 lecturers. If you call a lecturer directly, please be mindful of the fact that not all the lecturers are always available via telephone. Lecturers also have other responsibilities and therefore the telephones and e-mails are attended to via a predetermined schedule. If you are not successful in a specific instance to contact us by telephone, please send an e-mail informing us about this and we will establish contact with you. Please refer to Section 4 for lecturer's phone numbers.

• Consultation via the booking system

The School of Applied Accounting has recently launched an online booking system. This system enables you to book an appointment with an available lecturer for a 30 minute time slot. The booking system can be accessed via the following link: <u>https://outlook.office.com/bookings/services</u>

Once on the booking site you will be required to:

- Select the date, time and lecturer you would like to consult with, from a drop-down list, based on lecturer availability.
- Include information relating to the reason for the consultation such as a summary of what you would like to discuss, page number reference to study material and specific question name or number, if applicable.

Please note that this booking link should only be used for consultation on study material content and NOT for administrative questions.

• Live lectures

Live lectures will be held during the course of the year. These sessions are beneficial as they provide relevant information regarding each module, explain key principles, and discuss prior year exam questions and solutions including examination technique. These classes are free of charge and no registration is necessary. The recordings of these lectures and slides used will be made available on myunisa to accommodate those students who cannot attend.

9. ASSESSMENT

9.1 Assessment criteria

Please refer to the individual learning units wherein the assessment criteria per learning outcome is outlined.

9.2 Assessment plan

- This module comprises four tests (formative assessment) and one exam (summative assessment).
- All assessments (both formative and summative) will take place at the Unisa regional centres that are available throughout the country.
- All information about when and where to submit your assessments will be made available to you via the myModules site for your module.
- The average of the best of three (3) tests out of test 1 to test 4, contribute 100% towards the year mark,
- To gain admission to the examination, obtain a year mark average of 40% for the tests.
- The assignment weighting for the module is based on the average mark of the three best tests.
- You will receive assessment information via the myModules sites. Please watch out for announcements on how assessments, for the modules for which you are registered, will be conducted.
- The examination will count 80% towards the final module mark.

9.3 Assessment/assignment due dates

- There are no assessment/assignment due dates included in this tutorial letter.
- Assessment/assignment due dates will be made available to you on the myUnisa landing page for this module. We envisage that the due dates will be available to you upon registration.
- Please start preparing for your assessments as soon as you register for the module.
- Log on to the myUnisa site for this module to obtain more information on the test dates.

9.4 Submission of assessments/assignments

- Unisa, as a comprehensive open distance e-learning institution (CODeL), is moving towards becoming an online institution. You will see, therefore, that all your study material and engagements with your lecturer and fellow students will take place online. To facilitate this, we use myUnisa as our virtual campus.
- The myUnisa virtual campus offers students access to the myModules site, where learning material is available online. Together, myUnisa and myModules form an online system that is used to administer, document, and deliver educational material to students and support engagement between those students and Unisa's academics.
- The myUnisa platform can be accessed via <u>https://my.unisa.ac.za.</u> Click on the myModules 2025 button to access the online sites for the modules that you are registered for.
- The University undertakes to communicate clearly and as frequently as is necessary to ensure that you obtain the greatest benefit from your use of the myModules learning management system. Please access the Announcements on your myModules site regularly, as this is where your lecturer will post important information to be shared with you.
- Assessments will follow a hybrid approach which will require students to write tests and exams at venues but question papers will be downloaded and answer scripts submitted via myExams (<u>https://cas.myexams.unisa.ac.za/my/</u>).
- Students can download assessment question papers and submit answer scripts on myExams by clicking on the relevant assessment shell (Assessment 1, Assessment 2, etc.). There will be a date and time recorded within the assessment shells indicating when the assessment will open for you. When the assessment is open, access the question paper and complete it within the time available.
- For written assessments/assignments, please note the submission time by which your answer script must be submitted. Ensure that you follow the guidelines given by your lecturer to complete the assessment/assignment. Click on the submission button on the relevant assessment shell on myExams. You will then be able to upload your written assessment to the myExams site for the modules that you are registered for. Before you finalise the upload, double-check that you have selected the correct file for uploading. Remember, no marks can be allocated for incorrectly submitted assessments/assignments.

9.4.1 Types of assignments and descriptions

All assignments are defined as either optional, mandatory, compulsory, or elective.

- **Elective assignments:** If not submitted, the student gets no mark for this item. The best of the required submissions will count.
- Mandatory assignments: If not submitted, the student gets no mark for this item.
- **Optional assignments**: You are encouraged, as a student, to do optional assignments in order to benefit your learning.

I. Elective assignments

- a. The student is given a choice of which assignments within an identified group to submit and only the best result/s, the number of which is specified in advance, will contribute towards the year mark.
- b. Elective assignments must be grouped into an elective group.
- c. For the student to select which assignment to submit, the elective assignments must be grouped together. For such an elective group, relevant information will be supplied to you (such as how many of the assignments must be submitted and how many of the assignment marks should be combined into the year mark).
- d. The selection criteria define how marks received for assignments in an elective group are to be combined into the year mark. Three different criteria may be used for calculating the year mark:
 - The best mark should be used, or
 - If the student submits fewer than the required number of assignments per group, or no assignment in a group, a mark of 0% will be used.
 - 0% is awarded to all non-submitted or unmarked assessments. A best mark is then calculated from all the qualifying items submitted.

II. Mandatory assessments/assignments

- a. Mandatory assessments/assignments contribute to the year mark.
- b. If a student fails to submit a mandatory assignment, no mark is awarded and the year mark is calculated accordingly. The student will therefore forfeit the marks attached to such an assignment when the final mark for the module is calculated.
- **III. Optional assessments assignments** You are encouraged, as a student, to do optional assessments/assignments in order to benefit your learning.

9.5 The assessments/assignments

As indicated in section 9.2, there are four formative and one summative assessments for this module. Details on the assessments are as follows:

- Each of the four tests are out of 40 marks.
- The average mark of the three best tests will constitute the student's year mark and you need 40% to obtain examination admission. If only one or two tests are written, the total marks of the tests written will be divided by three to obtain the year mark. If no test is written the year mark will be nil.
- Note there are no sick tests or other opportunities for the tests. You are therefore encouraged to make every effort to submit all assessments to enhance your chances of gaining examination entrance for this module. This also implies that you should commence your studies immediately and work consistently throughout the year.
- You need a minimum year mark of 40% to obtain examination admission. No adjustments are made to the year mark.
- The year mark will count 20% towards the final module mark and the examination mark will count 80% towards the final module mark. You however need to obtain a minimum of 40% in the examination for the year mark to count towards the final mark.

An outline of each test is provided below:

| Study week | | Test number |
|---------------------------|------------------------|-------------|
| | Learning units 1 - 3 | Test 1 |
| Refer to CASALL1/301/2025 | Learning units 4 - 7 | Test 2 |
| | Learning units 8 - 14 | Test 3 |
| | Learning units 15 - 19 | Test 4 |

The scope of a test must not be regarded as isolated, since all previous work may be tested, however, each test will focus predominantly on the work covered in the specified learning units as indicated in the table above.

It is important to remember that you are studying towards a post-graduate course which comprises vast volumes of work. It is therefore not possible to start studying a month or two before the final examination. Consistent studying throughout the year will increase your chances of success in the final examination. The tests also present you with an opportunity to build up a year mark, which will be to your benefit. There are various support initiatives planned (live lectures, recorded lectures, slides) which are scheduled before and after tests, and also in preparation for the final examination.

Previous test questions and solutions will also be made available. These will give you some idea of the required standard.

The tests are limited open book tests for all the subjects which means that you may use SAICA Handbooks. <u>No subject textbooks are allowed</u>. Questions will be set in English only and you are required to answer them in English only.

Remarking of tests

Your test marks are made available on the myUnisa online platform.

A mark plan for each test is uploaded on the Unisa online platform and we advise you to review your script as soon as you receive it back. This is also a form of self-assessment for you. If you do not agree with your assessment, you may do the following:

• Write/type a motivation why you think your test should be remarked and clearly indicate where you think you should be awarded more marks.

9.6 The examination

Examination information and details on the format of the examination will be made available to you online via the myUnisa site. Look out for information that will be shared with you by your lecturers as well as for communication from the University.

9.6.1 Invigilation/proctoring

Since 2020, Unisa has conducted all its assessments online. Given the stringent requirements imposed by professional bodies, as well as increased solicitation of Unisa's students by third parties to unlawfully assist them with the completion of assignments and examinations, the University is obliged to assure the integrity of its assessments by using various proctoring tools: Turnitin, Moodle Proctoring, the Invigilator App and IRIS. These tools authenticate the student's identity and flag suspicious behaviour to assure the credibility of their responses during assessments. The description below is for your benefit as you may encounter any or all of these in your registered modules:

Turnitin is plagiarism software that facilitates checks for originality in students' submissions against internal and external sources. Turnitin assists in identifying academic fraud and ghostwriting. Students are expected to submit **typed** responses when using the Turnitin software.

The **Moodle Proctoring tool** is facial recognition software that authenticates students' identities during their Quiz assessments. This tool requires access to a student's **mobile or laptop camera**. Students must ensure that their cameras are activated in their browser settings prior to starting their assessments.

The Invigilator is a mobile application-based service that verifies the identity of an assessment participant. The Invigilator app detects student dishonesty-by-proxy and ensures that the assessment participant is the student registered for the module concerned. This invigilation tool requires students to download the app from the Google Play Store (Android devices), the Huawei AppGallery (Huawei devices) or the Apple App Store (Apple devices) on their **camera-enabled** mobile devices prior to their assessment.

The **IRIS Invigilation** software verifies the identity of a student during assessment and provides for both manual and automated facial verification. It can record and review a student's assessment session and it flags suspicious behaviour by the student for review by an academic administrator. The IRIS software requires installation on students' **webcam-enabled laptop devices**.

Students who are identified and flagged for suspicious or dishonest behaviour arising from the invigilation and proctoring reports will be referred to the disciplinary office for formal proceedings.

Please note:

Students must refer to their module assessment information on their myModule sites to determine which proctoring or invigilation tool will be used for their formative and summative assessments.

10. ACADEMIC DISHONESTY

10.1 Plagiarism

Plagiarism is the act of taking the words, ideas and thoughts of others and presenting them as your own. It is a form of theft. Plagiarism includes the following forms of academic dishonesty:

- Copying and pasting from any source without acknowledging that source.
- Not including references or deliberately inserting incorrect bibliographic information.
- Paraphrasing without acknowledging the source of the information.

10.2 Cheating

Cheating includes, but is not limited to, the following:

- Completing assessments on behalf of another student, copying the work of another student during an assessment, or allowing another student to copy your work.
- Using social media (e.g. WhatsApp, Telegram) or other platforms to disseminate assessment information.
- Submitting corrupt or irrelevant files. (This matter is addressed in the examination guidelines.)
- Buying completed answers from so-called "tutors" or internet sites (contract cheating).

For more information about plagiarism, follow the link below:

https://www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa/Student-values-and-rules

11. STUDENTS LIVING WITH DISABILITIES

The Advocacy and Resource Centre for Students with Disabilities (ARCSWiD) provides an opportunity for staff to interact with first-time and returning students with disabilities.

If you are a student with a disability and would like additional support, or if you need additional time for assignments/assessments, please mail <u>MAC4861@unisa.ac.za</u> to discuss the assistance that you need.

12. IN CLOSING

This tutorial letter summarised all the important administrative and assessment information relating to the Advanced Management Accounting course. Do refer back to it if you need to verify any general information regarding the course. We trust that the preceding sections will assist you in approaching your studies in a methodical manner and with a greater level of understanding.

All the best with your studies!