Tutorial Letter 101/0/2022
APPLIED MANAGEMENT ACCOUNTING

MAC4862
NMA4862
ZMA4862

Year module
Department of Financial Intelligence

This tutorial letter contains important information about your module.
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1 INTRODUCTION AND WELCOME

Dear Student

We welcome you to this module and hope that you will find the content of the module both interesting and stimulating. This module, Applied Management Accounting (MAC4862), is presented by the Department of Financial Intelligence (DoFI), in the School of Applied Accountancy (SoAA), in the College of Accounting Sciences (CAS).

This tutorial letter, TL101 (MAC4862/101/2022) contains important information about the module and we urge you to read it carefully and to always keep it at hand. The tutorial letter contains contact details for the resolving of administrative and academic matters, an overview of the content of the module, the formative and summative assessment applied in the module etc. This tutorial letter must be read in conjunction with tutorial letter 301 (CASALL1/301/2022) which also contains important information that relates to all the CTA 1 modules. If you are registered for this module, but not for the CTA qualification, you may not receive the CASALL1 300-series of tutorial letters in printed format, however, it will be made available to you to download in electronic format on the Unisa online platform.

Unisa uses an online learning management system that will help you to communicate with Unisa and gain access to your study material (myUnisa was the previous learning system).

Unisa is rapidly offering an increasing number of modules in an online learning format, however, it took cognisance of the fact that not all students have access to free data and suitable devices for online learning purposes. This module is offered in a blended mode, which means it is available online on the Unisa online platform but you will also receive your tutorial letters in printed format. Therefore, the official study material for this module, which consists of a series of tutorial letters, will still be provided to you by Unisa in printed format. The official study material is augmented by additional resources that will only be available for download in digital format. The official study material as well as the additional resources are all available for download in digital format from the Unisa online platform.

Since you are a postgraduate student, you should already have a thorough basic knowledge of management accounting. However, perhaps you have completed your previous studies in management accounting in earlier years and therefore there may be areas where your knowledge is not up-to-date. The responsibility to ascertain which areas these are or any other lack of knowledge in management accounting, lies with you as the student. We assist with this process by providing you with enough study material on the full management accounting syllabus and will always be available to assist with questions that you may have. It is extremely important that you are fully familiar with the underlying theory of management accounting in order to be able to resolve questions and case studies at post-graduate (CTA) level.

The syllabus consists of a large volume of work and it is imperative that you commence with your studies as early as possible, by obtaining the prescribed text books and accessing the available tutorial letters on the Unisa online platform if you have not yet received it by post or courier.

Please note that the responsibility will rest upon you to address any issues, relating to your understanding of the subject content. It remains extremely important that you are fully familiar with the underlying theory of management accounting.

We trust that you will be successful in your studies and wish you all the best.

Best wishes

The Management Accounting team
2 PURPOSE AND OUTCOMES OF THIS MODULE

This module is intended for students who are studying towards a Certificate in the Theory of Accountings (CTA), a prerequisite for the professional qualification of Chartered Accountants (SA) (Registered with SAICA). The purpose of the module is to provide students with knowledge of Financial Management (FM), Management Decision Making and Control (MDC) as well as Strategy, Risk Management. The different outcomes of this module are provided in the tutorial letters (TL102 and TL104) under each learning unit.

3 CURRICULUM TRANSFORMATION

Unisa has implemented a transformation charter based on five pillars and eight dimensions. In response to this charter, we have placed curriculum transformation high on the teaching and learning agenda. Curriculum transformation includes the following pillars: 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. These pillars and their principles will be integrated at both programme and module levels as a phased-in approach. You will notice a marked change in the teaching and learning strategy implemented by Unisa, together with how the content is conceptualised in your modules. We encourage you to embrace these changes during your studies at Unisa in a responsive way within the framework of transformation.

4 CONTACT WITH UNISA

4.1 Contact with the MAC4862 team

The MAC4862 team consists of several lecturers and an administrative officer. The MAC4862 team will gladly assist you with any questions that you may have regarding the MAC4862 module. You are welcome to communicate with us via any of the methods provided below.

Please use common courtesy when communicating with us, especially via e-mail.

Communicating with e-mail

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 MAC4862 is:

MAC4862@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 tutorial letter 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.

Communicating via phone

You can contact the MAC4862 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 MAC4862 lecturers that worked on the tutorial letter. 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.

The following personnel are involved in Applied Management Accounting (MAC4862, NMA4862, ZMA4862):

<table>
<thead>
<tr>
<th>DEPARTMENT OF FINANCIAL INTELLIGENCE (Situated in Building 1, Sunnyside Campus)</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chair of Department</strong></td>
<td></td>
</tr>
<tr>
<td>Mrs S Mofokeng</td>
<td>012 429 6171</td>
</tr>
<tr>
<td>Secretary: Ms M Nemakwarani</td>
<td>012 429 4868</td>
</tr>
<tr>
<td><strong>Applied Management Accounting (MAC4862, NMA4862, ZMA4862)</strong></td>
<td></td>
</tr>
<tr>
<td>Prof L Padayachee</td>
<td>012 429 2778</td>
</tr>
<tr>
<td><strong>Financial Management (FM)</strong></td>
<td></td>
</tr>
<tr>
<td>Ms A Ravat</td>
<td>012 429 8562</td>
</tr>
<tr>
<td>Mr WJ Coetzee</td>
<td>012 429 4760</td>
</tr>
<tr>
<td>Mr L Crafford</td>
<td>012 429 4487</td>
</tr>
<tr>
<td>Mrs B Huma</td>
<td>012 429 6109</td>
</tr>
<tr>
<td>Mr M Kabini</td>
<td>012 429 3562</td>
</tr>
<tr>
<td><strong>Management Decision Making and Control (MDC)</strong></td>
<td></td>
</tr>
<tr>
<td>Mr F Nortjé</td>
<td>012 429 8438</td>
</tr>
<tr>
<td>Mr TJ Matsoma</td>
<td>012 429 6035</td>
</tr>
<tr>
<td>Ms F Venter</td>
<td>012 429 8955</td>
</tr>
<tr>
<td>Ms A Combrink</td>
<td>012 429 6963</td>
</tr>
<tr>
<td>Ms A Matsane</td>
<td>012 429 3111</td>
</tr>
<tr>
<td><strong>Subject administrator</strong></td>
<td></td>
</tr>
<tr>
<td>Ms I Kemp</td>
<td>012 429 4546</td>
</tr>
<tr>
<td><strong>Email</strong></td>
<td></td>
</tr>
<tr>
<td><a href="mailto:MAC4862@unisa.ac.za">MAC4862@unisa.ac.za</a></td>
<td></td>
</tr>
</tbody>
</table>
Consultation Appointment on TEAMS

You are also welcome to make an appointment with a lecturer to discuss the module content. It is, however, imperative that you request an appointment via the e-mail address provided above and then wait to receive a confirmation of an appointment with a specific lecturer at a specific time. We limit consultation (TEAMS) sessions to a maximum of one hour and we expect you to have specific questions and to be prepared for such a session.

4.2 Contact with the Department of Financial Intelligence

The Department of Financial Intelligence consists of two teams, namely the post-graduate CTA Management Accounting team and the post-graduate CTA MAC team. The department is situated in Building 1 on the Sunnyside Campus of Unisa.

4.3 Contact with the School of Applied Accountancy

The School of Applied Accountancy consists of two departments, namely the Department of Financial Intelligence and the Department of Financial Governance.

<table>
<thead>
<tr>
<th>Contact details for the School is as follows:</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Director of the School</strong></td>
<td></td>
</tr>
<tr>
<td>Vacant</td>
<td>TBC</td>
</tr>
<tr>
<td><strong>Secretary of the School</strong></td>
<td></td>
</tr>
<tr>
<td>Ms Niki Motshwane</td>
<td>012 429 4975</td>
</tr>
<tr>
<td><strong>School Administrator</strong></td>
<td></td>
</tr>
<tr>
<td>Mrs Lessiah Mtshweni</td>
<td>012 429 4339</td>
</tr>
</tbody>
</table>

4.4 Contacting the 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.

Always have your student number at hand when contacting the university or provide it in written communication.
5 RESOURCES FOR THIS MODULE

5.1 Tutorial letters

A series of tutorial letters are provided to you throughout the year. These tutorial letters are numbered sequentially from 101 to 106. The CASALL1 300-series of tutorial letters will provide more information on tests, study schools etc. The tutorial letters, except the CASALL1 300-series, will be provided in printed format, but is also available for download on the Unisa online platform.

If you encounter issues with receiving your tutorial letters, please contact Department of Despatch at despatch@unisa.ac.za.

5.2 Prescribed text books

<table>
<thead>
<tr>
<th>Title</th>
<th>Edition</th>
<th>Authors</th>
<th>Publisher</th>
<th>ISBN number &amp; notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management and Cost</td>
<td>10th</td>
<td>Drury C</td>
<td>Cengage (Andrew Ashwin)</td>
<td>Bundled version including Student Manual.</td>
</tr>
<tr>
<td>Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managerial Finance</td>
<td>8th</td>
<td>FO Skae</td>
<td>LexisNexis</td>
<td>The E-book can also be used: 9780409124774</td>
</tr>
</tbody>
</table>

5.3 Library services and resources

Students are expected to purchase their own copies of the prescribed text books. A very limited number of copies are kept in the Unisa libraries, subject to each branch library’s lending regulations.

The Unisa Library offers a range of information services and resources:

- For a general Library overview, go to [Library @ a glance](https://www.unisa.ac.za/sites/corporate/default/Library/About-the-Library)
- For detailed Library information, go to [Library](https://www.unisa.ac.za/sites/corporate/default/Library)
- For research support and services (eg personal librarians and literature search services), go to [Library services/Research support](https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Research-support)

The Library has created numerous Library guides to assist you: [http://libguides.unisa.ac.za](http://libguides.unisa.ac.za)

Recommended guides:

- Request recommended books and access e-reserve material: [https://libguides.unisa.ac.za/request](https://libguides.unisa.ac.za/request)
- Requesting and finding library material: Postgraduate services: [https://libguides.unisa.ac.za/request/postgrad](https://libguides.unisa.ac.za/request/postgrad)
- Finding and using library resources and tools (Research Support): [https://libguides.unisa.ac.za/research-support](https://libguides.unisa.ac.za/research-support)
- Frequently asked questions about the library: [https://libguides.unisa.ac.za/ask](https://libguides.unisa.ac.za/ask)
- Services to students living with disabilities: [https://libguides.unisa.ac.za/disability](https://libguides.unisa.ac.za/disability)
• A-Z databases: https://libguides.unisa.ac.za/az.php
• Subject-specific guides: https://libguides.unisa.ac.za/?b=s
• Information on fines & payments: https://libguides.unisa.ac.za/request/fines

Assistance with technical problems accessing the Unisa Library or resources: https://libguides.unisa.ac.za/techsupport

Lib-help@unisa.ac.za (insert your student number in the subject line please)

General library enquiries can be directed to Library-enquiries@unisa.ac.za

6 STUDENT SUPPORT SERVICES

The Study @ Unisa website is available on the Unisa online platform: www.unisa.ac.za/brochures/studies

This website has all the tips and information you need to succeed at Unisa.

6.1 First-Year Experience Programme @ Unisa

For many students, the transition from school education to tertiary education is beset with anxiety. This is also true for first-time students to Unisa. Unisa is a dedicated open distance and e-learning institution. Unlike face-to-face/contact institutions, Unisa is somewhat different. It is a mega university and all our programmes are offered through a blended learning mode or fully online learning mode. It is for this reason that we thought it necessary to offer first-time students additional/extended support so that you can seamlessly navigate the Unisa teaching and learning journey with little difficulty and few barriers. In this regard we offer a specialised student support programme to students entering Unisa for the first time. We refer to this programme as Unisa’s First-Year Experience (FYE) Programme. The FYE is designed to provide you with prompt and helpful information about services that the institution offers and how you can access information. The following FYE programmes are currently offered:

• FYE website: All the guides and resources you need to navigate through at the beginning of your first year at Unisa can be accessed using the following link: www.unisa.ac.za/FYE

• FYE e-mails: You will receive regular e-mails to help you stay focused and motivated.

• FYE broadcasts: You will receive e-mails with links to broadcasts on various topics related to your first-year studies (such as videos on how to submit assignments online).

• FYE mailbox: For assistance with queries related to your first year of study, send an e-mail to fye@unisa.ac.za

6.2 Technology Enhanced Learning (TEL)

Various TEL initiatives in the form of screencasts on key topics and recordings of live lectures will be made available during the year. These initiatives are expected to enhance your learning experience and overcome challenges in various areas of the content of the module. The current resources of the module will be supplemented with these TEL initiatives. The roll out of these initiatives will be communicated during the year via the Unisa online platform.
A lesson tool will be created on the Unisa online platform for each learning unit covered in the module, this will include links to the work covered, screencasts relating to the topic and some activities. For certain topics, activities will be posted on the discussion forum, you can then work through these activities with the assistance of your fellow students. Lecturers will post guidance/solutions to these activities at a later stage, after enough discussions among students have occurred.

Do take note of the following:

- Modules offered by Unisa are either 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). In all cases of online engagement, we use the Unisa online platform as our virtual campus.
- From 2022, the the Unisa online platform virtual campus will be offered via a new learning management system. 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 module site.
- Information on the tools that will be available to engage with the lecturer and fellow students to support your learning will also be communicated via various platforms.
- The University undertakes to communicate as clearly and as frequently as is necessary to ensure optimum advantage in the use of the new learning management system.
- Additional information on the use of the the Unisa online platform site for the module, as well as features to engage and communicate with your lecturer and other students will also be made available via the online site for the module.
- Therefore, log on to the the Unisa online platform for your module to gain more information on where to complete and/or upload your assignments and how to communicate with your lecturer.

6.3 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 are made available online to accommodate those students who cannot attend. These lectures will include a lecture on key topics per tutorial letter (including exam technique), a Question and Answer (Q&A) session before each test and a debrief session after every test. Additional lectures will also be scheduled before the exam. Below is the preliminary lecture planning for Management accounting (we will keep you updated with any changes to this schedule).

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Module</th>
<th>Slides &amp; Lessons</th>
</tr>
</thead>
<tbody>
<tr>
<td>26 January 2022</td>
<td></td>
<td>TL102 &amp; TL103 week</td>
<td>Slides &amp; Lessons</td>
</tr>
<tr>
<td>10 March 2022</td>
<td>09am-10am</td>
<td>Pre-Test 1 Q&amp;A</td>
<td>MAC4862/1</td>
</tr>
<tr>
<td>15 March 2022</td>
<td></td>
<td><strong>TEST 1</strong></td>
<td></td>
</tr>
<tr>
<td>23 March 2022</td>
<td>10am-12pm</td>
<td>TL102 &amp; TL103 week</td>
<td>Slides &amp; Lessons</td>
</tr>
<tr>
<td>22 March 2022</td>
<td>10am-12pm</td>
<td>Test 1 Debrief</td>
<td>MAC4862</td>
</tr>
<tr>
<td>21 April 2022</td>
<td>09am-10am</td>
<td>Pre-Test 2 Q&amp;A</td>
<td>MAC4862/1</td>
</tr>
</tbody>
</table>
7 STUDY PLAN FOR THIS MODULE

Tutorial letters, lesson tools and topics

The studies of CTA students are based on predetermined weekly study periods for every module. The tutorial letters will be uploaded on the Unisa online platform before a study week for the module commences and you will also have access to lesson tools that will provide online guidance through each tutorial letter, which consists of different learning units (each of which will be a lesson tool on the Unisa online platform). You will therefore be able to access a tutorial letter before receiving it by post/courier. More detail on the study weeks are contained in the CASALL1/301/2022 tutorial letter.

Some minor changes in the allocation of topics between tutorial letters may occur during the year. Always refer to TL102 for any applicable case law as indicated in a tutorial letter. For example, a discussion of ‘gross income’ should be addressed by applying the principles as provided in TL102.

8 ASSESSMENT

In this section, the assessment plan of the module is explained. It is important to read the information provided here as well as in CASALL2/301/2022.

Tests (formative assessments) are written during the year in order to give you the opportunity to evaluate your study progress throughout the year in preparation for the final examinations. Due to the vast volume of work at postgraduate level, it is unrealistic to expect to pass all 5 modules if you only start studying a month or two months before the final examination.
Assessments will comprise of four tests (formative assessments) and a year-end examination (summative assessment). The formative assessments are structured in three (3) module specific tests during the year (Test 1 to Test 3) plus one integrated test (All CTA Level 2 modules) written as Test 4. The summative assessments will comprise of 200 marks written in two sessions, with each session accounting for a 100 marks.

Tests

The three (3) tests will be written out of 40 marks and consist of 15 minutes reading time and 60 minutes writing time. The test marks will contribute 50% towards your average year mark which will also serve as a minimum examination entrance mark.

Integrated test

The integrated test will be written out of 400 marks in total and will comprise of four (4) test sessions over two (2) days. Each session will be out of 100 marks and written over 2 hours and 30 minutes, with 30 minutes reading time. Each 100 mark test paper will be integrated across any of the 5 modules of CTA Level 2. The integrated test marks will be used to calculate your average year mark and examination entry. The integrated test is compulsory for examination entrance and will contribute 50% towards the calculation of the year mark.

Year mark and examination entry

The year mark is calculated as follows:

- The average of the best of two (2) tests out of test 1 to test 3, contributing 50% towards the year mark, and
- A compulsory Integrated Test 4 mark, contributing 50% towards the year mark.

You need a minimum of 40% to obtain examination admission. No adjustments are made to the year mark. The final module mark consists of 40% formative assessments of the year mark and 60% of your examination mark. You need to obtain a minimum of 40% in the examination result for the year mark to count towards the final mark. Note there are no sick tests or other opportunities for the tests and integrated tests. Students who miss the integrated test will be required to submit evidence to the Examination Admission Committee (EAC), upon investigation of the evidence the EAC will make a ruling towards exam admission. You are therefore encouraged to make every effort to submit all assessments in order to enhance your chances of gaining examination entrance for this module.

Please refer to the table below that explains how the year mark and exam mark is calculated (note this has changed from prior years and you must understand the new criteria in terms of admission to the exams and the importance of completing the tests during the year and achieving good marks).

<table>
<thead>
<tr>
<th>Assessments</th>
<th>Composition of the year mark</th>
<th>Composition of the Final Mark</th>
<th>Weight for each assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test 1</td>
<td>The best 2 out of 3 tests will be considered. Tests will consist of 50% of the year mark</td>
<td>20% of the total mark</td>
<td>40%</td>
</tr>
<tr>
<td>Test 2</td>
<td>(40 marks; 15 min reading time; 1 hr writing time)</td>
<td>(40 marks; 15 min reading time; 1 hr writing time)</td>
<td>(40 marks; 15 min reading time; 1 hr writing time)</td>
</tr>
</tbody>
</table>
Test 3
(40 marks; 15 min reading time; 1 hr writing time)

Test 4 - Compulsory Integrated Test
Integrated test over 2 days - This covers all work of the module (including content tested in tests 1 to 3).
(80 marks; 30 min reading time; 2 hr 30 min writing time).
The integrated test is compulsory and will consists of 50% of the year mark

Total Formative Assessment

Summative Assessment
(200 marks: 2 papers of 100 marks each written in 2 sessions, each with 30 min reading time and 2 hr 30 min writing time)

Total module mark

<table>
<thead>
<tr>
<th>Table 1: calculation of year mark and final examination mark</th>
</tr>
</thead>
</table>

8.1 Tests (Formative assessment)

8.1.1 The test schedule (provisional) is as follows:

<table>
<thead>
<tr>
<th>Study week</th>
<th>Test number</th>
<th>Test date TUESDAY/WEDNESDAY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refer to CASALL2/301/2022</td>
<td>Tutorial Letter 102 &amp; Tutorial Letter 103</td>
<td>Test 1</td>
</tr>
<tr>
<td></td>
<td>Tutorial Letter 102 &amp; Tutorial Letter 103</td>
<td>Test 2</td>
</tr>
<tr>
<td></td>
<td>Tutorial Letter 104 &amp; Tutorial Letter 105</td>
<td>Test 3</td>
</tr>
<tr>
<td></td>
<td>Tutorial Letter 102 &amp; Tutorial Letter 105</td>
<td>Test 4 (Integrated)</td>
</tr>
</tbody>
</table>

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 specific tutorial letter(s) as indicated in the table above.
It is important to remember that you are studying towards a postgraduate 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 (refer to tutorial letter CASALL1/301/2022). There are various support initiatives planned (live lectures, recorded lectures, Q&A sessions) which are scheduled before and after tests, and also in preparation for the final examination. The recordings of live lectures will also be available if you are unable to attend the sessions.

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

**REMEMBER to always write your correct course code and student number on your solution submitted**

There are no special, supplementary or sick tests scheduled. You need to ensure that you write at least three of the four tests during the course of the year.

In exceptional instances, test dates may change. You will be informed accordingly if this is the case.

8.1.2 Administration of the tests

Your test marks are made available on the Unisa online platform. You may also confirm your test marks on the internet at [https://my.unisa.ac.za/portal](https://my.unisa.ac.za/portal)

**PLEASE DO NOT phone the lecturers or administrative staff of the Department for your test marks because they do not keep record of the test marks!**

If your test is not registered on the Unisa online platform, contact the assignment section as soon as possible via e-mail at: assign@unisa.ac.za

8.1.3 Remark of tests

A mark plan for each test is uploaded on the Unisa online platform and we advise you to remark your test as soon as you receive it back from Unisa. 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.
- **Make sure to keep a copy of the test for your records.**
- A test remark MUST be requested before the specific dates below.
The following dates are applicable:

<table>
<thead>
<tr>
<th>Test</th>
<th>Test date:</th>
<th>Test remark must be requested before:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15 March 2022</td>
<td>29 April 2022</td>
</tr>
<tr>
<td>2</td>
<td>26 April 2022</td>
<td>17 June 2022</td>
</tr>
<tr>
<td>3</td>
<td>14 June 2022</td>
<td>29 July 2022</td>
</tr>
<tr>
<td>4</td>
<td>26/27 July 2022</td>
<td>2 September 2022</td>
</tr>
</tbody>
</table>

8.2 Examination (Summative assessment)

8.2.1 Examination admission

Only registered students who paid their study fees in full and complied with the 40%-year mark (refer Tutorial letter CASALL1/301/2022), will be allowed to write the examination. Students should obtain a minimum of 40% in the examination (examination mark) to qualify for a supplementary examination and a final mark of 50% to obtain credit for Applied Management accounting.

The year mark contributes 20% and the examination 80% towards the final mark, subject to the student obtaining a sub-minimum of 40% in the examination.

In the interest of fairness, examination admission rules will be applied strictly and consistently to all students. No requests for exceptions will be entertained. You are therefore requested to refrain from lodging such requests.

8.2.2 Examination period

You will receive a provisional examination timetable from the Examinations Department during the year. The provisional date set for your MAC4862 examination will be early in October 2022. Note that the dates may change, so consult the final timetable as soon as you receive it.

Refer to the CASALL1 300 series of the tutorial letters as well as any announcement on the Unisa online platform that may affect your examination.

8.2.3 Supplementary examinations

Supplementary examinations for the 2022 academic year will be held in January 2023. Prerequisites for admission to the supplementary examination in a particular module are:

- A student must have obtained examination admission and attempted the October 2022 examination.
- A student must have obtained a final mark of at least 40%.

Should you qualify for the supplementary exam you should still, as a contingency plan, re-register for the CTA Level 1 qualification, between November 2022 and early January 2023 (before the closing date for registration). This will ensure that you will be able to continue with your studies in 2023 in the unfortunate event of you failing the supplementary exam(s). The full amount of study fees will be refunded should you pass the necessary supplementary exam(s) and thereby meet the requirements for completing the qualification.
8.2.4 Contact details for examinations

<table>
<thead>
<tr>
<th>Email</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:exams@unisa.ac.za">exams@unisa.ac.za</a></td>
<td>Examination enquiries (outstanding results, exam timetable, change of exam centre)</td>
</tr>
<tr>
<td><a href="mailto:remark@unisa.ac.za">remark@unisa.ac.za</a></td>
<td>Remark/recheck enquiries of examinations, not tests</td>
</tr>
<tr>
<td><a href="mailto:aegrotats@unisa.ac.za">aegrotats@unisa.ac.za</a></td>
<td>Aegrotats and special examination enquiries</td>
</tr>
</tbody>
</table>

8.3 Important issues relating to tests and examinations

8.3.1 Open book and calculator policy for tests and examinations

A limited open book approach is followed by SAICA for the Initial Test of Competence (ITC) Examination and Unisa follows a similar approach for tests and examinations.

Permitted texts in tests and examinations

No access to the internet is permitted (either by means of computers, cell phones, smart phones, tablets or any other similar technology).

Candidates will be allowed to use only ONE of the three volumes of the SAICA Student Handbook during the assessment.

The version used during the assessment may be either a version published in the current year or one that was published in one of the previous years.

Candidates will only be allowed to highlight, underline, side-line and flag in the permitted texts.

Writing on flags is permitted for reference and cross-referencing purposes only; that is, writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation.

Candidates may not have any loose papers in their possession (whether or not affixed to the texts that are permitted) during an assessment. Only properly bound standard publishers' editions will be permitted. Photocopies, printed copies of electronic versions, loose sections or isolated pages of texts are prohibited.

Any contravention of these regulations will be considered as misconduct and shall be dealt with in terms of regulation 11 (which sets out the rules applying to misconduct).

You may use a non-programmable pocket calculator in the tests and examination (also refer to the Tutorial letter CASALL1/301/2022 for the Calculator Policy). However, you are reminded that you must still show all your calculations. You may lose valuable marks if the examiner cannot see your calculations and how and why you calculated it.
9 ACADEMIC DISHONESTY

9.1 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 which involves several dishonest academic activities, such as the following:

- Cutting and pasting from any source without acknowledging the source.
- Not including or using incorrect references.
- Paraphrasing without acknowledging the original source of the information.

9.2 Cheating

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

- Completing assessments on behalf of another student, copying from another student during an assessment or allowing a student to copy from you.
- Using social media (e.g., WhatsApp, Telegram) or other platforms to disseminate assessment information.
- Submitting corrupt or irrelevant files.
- Buying completed answers from "tutors" or internet sites (contract cheating).

9.3 More information about plagiarism can be downloaded on the link below

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

10 STUDENT WITH DISABILITY

The Advocacy and Resource Centre for Student with Disability (ARCSWiD) provides an opportunity for staff to interact with new and returning students with disabilities.

- If you are a student with a disability and would like additional support or need additional time for assessments, you are invited to contact Ms. Irma Kemp (MAC4862@unisa.ac.za) so that you can be assisted.
11 FREQUENTLY ASKED QUESTIONS

Question: I have not received my study material, what should I do?

Answer: Do not delay your studying. All study material is available for download on the Unisa online platform. Your tutorial letters are despatched by the Despatch Department. Kindly email despatch@unisa.ac.za regarding study material not received.

Question: Whom can I contact regarding registration matters?

Answer: You should contact the following persons in that regard:

Christine Tuge:
012 429 2233
tugeck@unisa.ac.za

Jabulani Chauke
012 429 4211
chaukjk@unisa.ac.za

Question: I missed a test, what do I do now?

Answer: There are no special/sick tests. Therefore, you do not need to submit a reason for not writing a test. No additional tests are scheduled for cases of sickness or any unforeseen circumstances. You need to ensure that you write at least three of the four tests during the course of the year as your year mark is based on the best three of the four tests.

12 IN CLOSING

This tutorial letter summarised all the important administrative and assessment information relating to the Applied Management accounting (MAC4862) 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.

We hope you enjoy this part of your studies!