



- **College of Banking and Financial Studies** **BTEC**
Presentation (oral/individual viva) Brief – BTEC
Higher National Diploma in Business (Level 5)

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| Student Name /ID Number | |
| Unit Number and Title | Unit 5 Management Accounting |
| Academic Year | Fall 2020-21 |
| Unit Assessor | Ms. Sujata S / Ms. Kumutha K |
| I. V. Name | Dr. Niranjan Shetty – Member LIVT |
| Assignment Title | Demonstrate an understanding of management accounting systems (Individual Presentation) |
| Date of issue: | 28-09-2020 (Issue Date) |
| Last date for submitting ppt. in Turnitin: | 14-10-2020 (Turnitin submission) |

Presentation Format:

This assessment component is designed to assess the command verbs used in this learning outcome (LO1) through an individual presentation (oral/viva/). Individual student is required to prepare a power point presentation demonstrating an understanding of management accounting systems. The presentation has to be submitted on turnitin at least **two days' ahead** of the presentation by the learner.

Learners are required to align the presentation perfectly to the action verbs and as per assessment criteria (see page 2). You are required to make effective use of power Point headings, bullet points and subsections as appropriate. Your research should be referenced using the Harvard referencing system and also provide a bibliography using the Harvard referencing system.

The assessment will also observe over and above the action verbs, the following transferable skills;

1. Oral communication
2. Critical thinking
3. Reasoning
4. Creativity

The presentation/oral/viva is for 20 minutes and 10 minutes is for questions and answers.

Note: The power point presentation and all other evidences/support documents of this assessment component must be appended to this evaluation (Individual presentation/oral/individual viva) brief. Please fill this document in soft copy so that same may be uploaded to the ERP with evidences/support documents. This evaluation form has to be filled for each learner irrespective of whether it is a group or individual presentation.

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| Unit Learning Outcome: |
| LO1: Demonstrate an understanding of management accounting systems |

Assessment Criteria

| Pass | Merit | Distinction |
|---|---|---|
| LO1 Demonstrate an understanding of management accounting systems | | |
| To achieve: | | |
| P1 Explain management accounting and give the essential requirements of different types of management accounting systems. | M1 Evaluate the benefits of management accounting systems and their application within an organisational context. | D1 Critically evaluate how management accounting systems and management accounting reporting is integrated within organisational processes. |
| P2 Explain different methods used for management accounting reporting. | | |

Case Scenario

Barakat LLC, is in a budding stage food manufacturing unit dealing in canned and frozen foods located in Barka. The unit has its own farm and poultry which is currently managed by its group unit Sohat LLC. Basically, everything from the farm goes in the manufacturing unit and Barakat pays Sohat LLC for all the materials transferred to the factory unit.

Barakat LLC’s customers are mostly from Muscat and Seeb area. The business had shown a steady growth in the later months of 2019. But unfortunately, due to the unexpected Pandemic situation, the business has been quite dull in 2020 and there has been a lot of wastage. Regular customers have backed out from placing new orders. Barakat LLC has not managed to collect payment from its customers for goods released in the month of June.

There has been a considerable increase in inventory and receivable levels.

Barakat LLC has appointed you as a trainee Management Accountant for 3 months to do a complete study of the different cost accounting systems, receivables, and Inventory management so as to improve the overall liquidity and profitability of the unit.

The following costs are estimated for the production activity for six months ending 30th June 2020:-

| | Processing Unit | |
|---|-----------------|-------------|
| | Division A | Division B |
| | Product X-1 | Product Y-1 |
| | R.O. | R. O |
| Material cost per unit | 30 | 40 |
| Labour cost per unit | 30 | 20 |
| Finishing cost per unit | 20 | 20 |
| Distribution cost per unit | 6 | 4 |
| Inspection cost per unit | 5 | 5 |
| Depreciation on Machinery per year | 4300 | 3000 |
| Rent of the Factory per month | 1000 | 1000 |
| Interest cost Per annum | 800 | 1000 |
| Electricity and water bills per quarter | 900 | 1200 |
| Staff salary per month | 2200 | 1800 |
| Marketing cost per year | 3000 | 4000 |
| Insurance cost per Quarter | 700 | 800 |

Additional information:

1. Manufacturing department has planned to produce 2000 units of Product X-1 & 2,500 units of Product Y-1.
2. The company's pricing policy is based on Full cost + 10% for 'Product X-1' and Full cost + 5% for 'Product Y- 1'

3. The annual demand of main raw material used in production activity is 10000 units; the cost per unit is OMR 2. Holding cost is 8% of the unit cost and cost of ordering it is R.O. 50.

As a trainee Management Accountant, you will have to prepare and present a report on the above points. During the meeting, **you are required to critically evaluate how Management Accounting Systems and Management Accounting Reporting is integrated within Barakat LLC.**

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(For details refer to Grades given in page 2)

Observation record:

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|--|--|--------------|--|
| Student name: | | | |
| Qualification: | Pearson BTEC Level 5 HND Diploma in Business | | |
| Unit number & title: | Unit 5- Management Accounting | | |
| Description of activity undertaken | | | |
| | | | |
| Assessment & grading criteria | | | |
| | | | |
| How the activity meets the requirements of the criteria | | | |
| | | | |
| Student signature: | | Date: | |
| Assessor signature: | | Date: | |
| Assessor name: | | | |

| ASSESSMENT RECORD SHEET – SUMMATIVE FEEDBACK | | | |
|--|-------------------|--|--|
| Deadline | | Date submitted | |
| Targeted criteria | Criteria achieved | Assessment comments | |
| P1 | | Explain management accounting and give the essential requirements of different types of management accounting systems | |
| P2 | | Explain different methods used for management accounting reporting | |
| M1 | | Evaluate the benefits of management accounting systems and their application within an organizational context. | |
| D1 | | Critically evaluate how management accounting systems and management accounting reporting is integrated within organizational processes. | |
| General comments | | | |
| | | | |
| Learner Declaration | | I certify that the evidence submitted for this presentation/oral/viva is my own. I have clearly referenced any sources used in the work. I understand that false declaration is a form of malpractice. | |
| Learner signature | | Date | |
| Assessor declaration | | I certify that the evidence submitted for this presentation/oral/viva is the learner's own. The learner has clearly referenced any sources used in the work. I understand that false declaration is a form of malpractice. | |
| Assessor signature | | Date | |
| | | Date of feedback to learner | |