

Faculty of Business, Hospitality and Humanities

School of Accounting and Finance

Postgraduate Programme

MODULE
**OBA4408 – MANAGEMENT
ACCOUNTING**

INDIVIDUAL ASSIGNMENT (30%)

Instructions:

i. This assignment carries 30 marks for report.

ii. **Format:**

- Font: Arial
- Font size: 12
- Spacing: 1.5
- Alignment: Justify

iii. The report should be more than 8 pages and not more than 10 pages (including the cover, table of contents, and references).

iv. The paper must include:

- A title page
- A table of contents
- An introductory page (describing the fictitious company and your product)
- The contents of the discussion

Make sure to keep a backup copy of your assignment.

vi. The report must contain a bibliography and a reference list using APA style. vii.

The report must have a cover sheet of individual assignment.

viii. The written assignment should be in report format (in soft copy) and submitted to the Moodle system.

ix. The assignment must be submitted on **24/3/2025 before 11:59 PM**. The deadline must be strictly adhered to. No extension of the deadline will be allowed without strong grounds.

x. Softcopy should also be uploaded at www.turnitin.com (via MS Teams).

Assignment Question

Case Study: Harley-Davidson, Inc.

You can find the most recent annual report 2023 for Harley-Davidson, Inc. at <https://www.annualreports.com/Company/harley-davidson-inc>.

In recent years, the iconic American motorcycle company has seen costs rising and demand falling. In mid-2020, the company announced that it would be cutting production and “revamping” inventory management.

<https://www.supplychaindive.com/news/harley-davidson-inventory-management-cutsproduction/582493/>

- Based on your understanding, briefly explain the financial performance of Harley Davidson (refer to the annual report 2023)
- Looking at the most current annual reports 2023, how many motorcycles did Harley-Davidson, Inc. sell?
- Using the cost of goods sold from the income statement, what do you think is the average cost of a motorcycle sold?
- From that data and inventory on the balance sheet, can you estimate the number of motorcycles in ending inventory?
- How do those numbers compare with prior years 2020 and current years 2023?
- What is the average sales price, and the average gross profit?
- What are total selling, general, and administrative costs, and how do those compare to the gross profit reported on the financials?
- From those numbers, could you estimate the number of motorcycles Harley-Davidson, Inc. would have to sell to just break even?
- How do costs as shown on the financial statements compare to the way you might want to classify costs based on what you have learned in this module?
- As a managerial accountant, what kind of strategies would you recommend to the company that might help it better manage inventory?
- What other kinds of ideas do you have that might help Harley-Davidson, Inc. increase the bottom line?

CRITERION	1	2	3	FAIL
Clear and logical presentation of the answers to 7 questions asked 3 Marks for each area (21 Marks)	Imaginative and detailed answers to the questions set (3 Marks)	Answers the questions set (2 Marks)	Limited addressing of the questions set (1 Mark)	Failed to answer the questions
Quality of conclusions/Recommendations (3 Marks)	Imaginative and critical analysis of the data to inform conclusions/recommendations (3 Marks)	Can evaluate the data and produce some conclusions/recommendations (2 Marks)	Limited evaluation of data, with invalid conclusions (1 Mark)	Failed to draw conclusions from the data presented
Presentation in report format (3 Marks)	Fluent writing style. Grammar and spelling accurate. Well structured report format. (3 Marks)	Report format showing organisation and coherence. Language mainly fluent. Grammar and spelling mainly accurate. (2 Marks)	Some attempt at structured report format. Meaning apparent but language not always fluent. Grammar and/or spelling contain errors. (1 Mark)	Not in report format. Meaning unclear and/or grammar and/or spelling contain frequent errors. No bibliography
Evidence of research (3 Marks)	Performed imaginative research on an appropriate business (3 Marks)	Performed research on an appropriate business (2 Marks)	Performed limited research on an appropriate business (1 Mark)	Did not perform empirical research

School of Business
Assignment Cover Sheet



Course code: _____ Course Title: _____

Assignment Title: _____ Due date: _____

Date Submitted: _____ Lecturer Name: _____

To be completed if this is an individual assignment

I declare that this assignment is my individual work. I have not worked collaboratively nor have I copied from any student's work or from any source except where due acknowledgement is made explicitly in the text, nor has any part been written for me by another person.

Student name: _____

Student ID: _____

Signature: _____

To be completed if this is a group assignment

We declare that this is a group assignment and that no part of this submission has been copied from any other student's work or from any other source except where due acknowledgement is made explicitly in the text, nor has any part been written for us by another person.

Student ID	Student Name	Signature
1.		
2.		
3.		
4.		

Lecturer's comments: _____

Total Marks: _____

Lecturer's Signature: _____

Feedback to students

I/ We acknowledged receiving feedback from the lecturer on this assignment

Student's Signature: _____, _____, _____

Extension certification:

This assignment has been given an extension and is now due on: _____

Assignment due date	Approved by Course Leader	Approved by Mitigating Circumstances Panel (MCP)
	Course Leader Signature: _____ (Name: _____)	MCP Signature: _____ (Name: _____)

Submission:

Assignments, with or without disks, must be submitted with the "assignment cover sheet" attached securely to the front.

Assignments not submitted with the cover sheet will not be marked.

Extensions:

Extensions will only be granted in exceptional circumstances on medical or compassionate grounds. **Extensions must be applied for in advance of the assignment's due date** and the lecturer of the appropriate course must sign the extension certificate on the assignment cover sheet.

Application for a week extension can be made through the course leader. For extension period more than a week, students / group are required to seek approval from the Mitigating Circumstances Panel (CMP).

Assessment Irregularity:

Cheating and plagiarism, i.e. the action or practice of taking and using as one's own the thoughts, writings or other work of someone else with the intent to deceive, constitute irregularities as described in the programme handbook. Such actions are a major infringement of the university college's academic values and will be dealt with severely.

Plagiarism and/or cheating occur when:

- A computer program or part of a program, substantially written by someone else (either another student, a previous student, the author of a publication or some other person) is presented as one's own work;
- Paragraphs, and even sentences in essays which are written by someone else, are not enclosed in quotation marks, and accompanied by full reference to source;
- The work of someone else is paraphrased, and is not appropriately attributed and referenced.

Instruction for Turnitin

When submitting the assignment, all students/group are required to submit a soft copy report through turnitin website (www.turnitin.com) and print out and attach a copy of the report on originality by turnitin as an evidence of submission.

Sample of a report on originality can be viewed as follows:

preferences help

turnitin Originality Report

Processed on: 06-Jan-2012 14:01 MYT
ID: 222941583
Word Count: 872
Submitted: 1

testing
By Siti Nur

Similarity by Source	
Similarity Index	2%
Internet Sources:	0%
Publications:	0%
Student Papers:	2%

Document Viewer

exclude quoted include bibliography exclude small matches mode: show highest matches together

1 2% match (student papers from 10/14/11)
[Submitted to Nilai University College](#)

Information asymmetry, agency problem, and shareholders wealth. Information asymmetry can be defined as a situation

whereby there is one party of the transaction having extra information as compared to other party. In other words, information asymmetry occurs because of inequalities in information accessibility and distribution. In financial market condition, information asymmetry is said to occur when the sellers (financial security issuer-i.e. company which issue shares and bonds) have more information about the product sold compared to the buyers (the investors). Agency problem on the other hand, refers to the problem that arises between agent and principal. In

Print out the whole document. This is just an example.

To register for turnitin account, follow the following instructions:

- 1) Students have to log in into turnitin using the college student email address
- 2) For submission of assignment, you will then register into respective course/subject, using ID: Class ID (given by course leader) P/word: Class Enrolment ID (given by course leader)