FACULTY OF COMMERCE

SCHOOL OF ACCOUNTING & FINANCE

ACCY918   APPLIED MANAGEMENT ACCOUNTING    6 CP

There is a WebCT site associated with this subject

SPRING 2006    WOLLONGONG CAMPUS

Lecturer and Subject Coordinator

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Consultation:    For consultation times, please check the consultation times list on the Accounting & Finance board opposite the enquiries counter on level 3 of Building 40.
## SECTION A: GENERAL INFORMATION

### SEMINAR TIMES

Seminars will be held on Tuesdays at 16.30 to 18.30 Hope Theatre Building 40

### SEMINAR AND TUTORIAL PROGRAM

<table>
<thead>
<tr>
<th>Date (2005)</th>
<th>Topics Covered</th>
<th>Readings (from McWatters unless otherwise specified)</th>
<th>Tutorial Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week beginning</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Introduction to Management Accounting and Costs</td>
<td>Chapter 1, 2</td>
<td>No Tutorials in Week 1</td>
</tr>
<tr>
<td>2</td>
<td>Measuring Costs</td>
<td>Chapter 3</td>
<td>AIP 1.1, AIP 1.2, AIP 1.8, AIP 1.12, AIP 1.13, AIP 1.17. NE 2.6, NP 2.1, NP 2.2, NP 2.9.</td>
</tr>
<tr>
<td>3</td>
<td>Using Accounting to Manage, Budgets</td>
<td>Chapter 4,8</td>
<td>NP 2.13, NP 2.17, NP 3.6, NP 3.10, NP 3.13, AIP 3.2, AIP 3.6, AIP 3.7.</td>
</tr>
<tr>
<td>4</td>
<td>Cost – Volume Analysis and Short Term Decisions</td>
<td>Chapter 5</td>
<td>NE 4.1, NE 4.3, NP 4.3, NP 4.4, NP 4.6, AIP 4.11, NP 8.8, NP 8.10, AIP 8.4</td>
</tr>
<tr>
<td>5</td>
<td>People and Organisations: Accounting and Behaviour</td>
<td>Chapter 6</td>
<td>NE 5.4, NE 5.5, NP 5.3, NP 5.8, NP 5.10, NP 5.13, NP 5.15, NP 5.18</td>
</tr>
<tr>
<td>7</td>
<td>Cost Allocations</td>
<td>Chapter 9</td>
<td>NE 7.1, NE 7.3, NE 7.4, NE 7.7, NP 7.2, NP 7.3, NP 7.8, NP 7.10, AIP 7.11.</td>
</tr>
<tr>
<td>Week</td>
<td>Date</td>
<td>Topic</td>
<td>Chapters/Sections</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
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<td>-------------------</td>
</tr>
<tr>
<td>8</td>
<td>4/9</td>
<td>Multiple Choice Test I (held in seminar time)</td>
<td>This test will cover chapters 1, 2, 3, 4, 5, and 6 of the text.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Recess Week. No Seminar</td>
<td>Note: Monday 2nd October is a public Holiday. No tutorials held.</td>
</tr>
<tr>
<td>11</td>
<td>3/10</td>
<td>Standard Costs and Variance Analysis and Strategic Management Accounting</td>
<td>Chapters 12, 14</td>
</tr>
<tr>
<td>12</td>
<td>9/10</td>
<td>Multiple Choice Test II (held in seminar time)</td>
<td>This test will cover material from chapters 7, 9, 10, 11 and 14 of the text.</td>
</tr>
<tr>
<td>13</td>
<td>16/10</td>
<td>Review Lecture</td>
<td>Review week: AIP 7.11 pg. 230, AIP 9.5 pg.324, AIP 11.8 pg.413.</td>
</tr>
</tbody>
</table>

**TUTORIAL TIMES**

Please consult the University’s TPS for tutorial times and places.

**BRIEF OUTLINE**

ACCY918 examines traditional and innovative techniques used by management accountants to accumulate, analyse and use accounting and other quantitative information to aid management in planning, control and decision-making within business organisations. A primary concern is the ability of, and need for, management accounting to adapt to the rapidly changing global business environment to ensure that management has the decision tools to be effective.
STUDENT LEARNING OUTCOMES

On successful completion of this subject, the student should be able to:

At the conclusion of this subject students should be able to:

⇒ describe the major changes in manufacturing and management brought about by increasing automation and globalisation and detail the implications of these for management accounting practices
⇒ use basic management accounting techniques which are used to assist management in planning, controlling and decision making
⇒ identify and evaluate financial information which is relevant to management decision making
⇒ evaluate management accounting practices and communicate clearly these observations in written and oral forms.

To achieve these objectives, students should devote approximately 10 hours to further study outside class times.

ATTENDANCE REQUIREMENTS

Students are expected to attend at least 80% of classes ie. attendance for at least ten classes. Failure to meet this requirement may mean that the mark given for class participation will be reduced significantly. Overseas students should take particular notice of the 80% requirement. Under new Commonwealth Government legislation, all universities are now required to monitor the attendance of their overseas students. Some of the weekly tutorial questions may be collected by the lecturer to assist in determining the class mark to be awarded to each student.

To get the best out of your class attendance you must actively participate in discussions of the homework at various times throughout the session. This will allow you to check the progress of your work but also to provide a forum for you to have your say. Any nigling, or major, problems should be brought out in class. It is expected that you will attend classes with the intention of working earnestly throughout. This will require you to engage in active learning which can only be accomplished through attentive listening and a serious approach to note taking. You should work to ensure that the time which you spend in class is productive. If you come with a constructive attitude then you will give yourself the best chance of benefiting. A copy of the slides used in each lecture will be provided in the Faculty Resource Room in building 40 the Monday prior to each lecture. Thus, each student has the opportunity to have a copy of the lectures slides on which to make notes.

In order to maximise learning outcomes, it is strongly recommended that students attend all seminars.

PERFORMANCE LEVEL

To be eligible to pass this subject, students must achieve an overall mark of at least 50%, and at least 40% on the final examination.

REQUIRED TEXT


The publishers have also made available supporting material at the website www.mhhe.com/business/accounting/mmz (see page xiii of the text).

The textbook has been ordered for purchase at the University Bookshop.

All homework questions will be taken from the prescribed text. The lectures will follow the text closely. Therefore, it is important that all students have their own copy of the text. For most purposes, students will
find the prescribed text sufficient and should not have to consult other texts on a regular basis. There may be
times, however, when students want additional explanation and the opportunity to work through other
examples contained in other management accounting texts.

RECOMMENDED BACKGROUND AND FURTHER READING


Prentice Hall.

This is not an exhaustive list of references. Students should also use the library catalogue and
databases to locate additional resources.
SECTION B: ASSESSMENT

WRITTEN ASSESSMENT

<table>
<thead>
<tr>
<th>Assessment 1: Weekly tutorial attendance and participation</th>
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<tbody>
<tr>
<td>Weighting: 5%</td>
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<tr>
<td>Due date Assessed over the course of the subject</td>
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</tbody>
</table>

ASSESSMENT 2: IN SESSION TESTS

<table>
<thead>
<tr>
<th>Weighting</th>
<th>30% (15% each)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>See Seminar and Tutorial Program for dates.</td>
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</table>

These multiple choice tests will be conducted in exam conditions in the usual seminar times. Your instructor will provide additional information as needed.

EXAMINATIONS

FINAL EXAMINATION

<table>
<thead>
<tr>
<th>Weighting</th>
<th>65%</th>
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<tbody>
<tr>
<td>Date</td>
<td>The final examination date will be confirmed during the course of the subject and published on SOLS 3 to 4 weeks before the examination period.</td>
</tr>
<tr>
<td>Time allowed</td>
<td>3 hours plus reading time</td>
</tr>
<tr>
<td>Structure of paper</td>
<td>The format and content of the final exam will be discussed in lectures towards the end of the semester.</td>
</tr>
</tbody>
</table>

SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT

Students are required to submit tutorial work as directed by their tutors in tutorial classes as specified under WRITTEN ASSESSMENT in this section.

PENALTIES FOR LATE SUBMISSION OF ASSESSMENT

Assessed work must be handed in by the date and time given. Assessed work handed in late can be penalised by the deduction (from the mark given to the assessed work) of 1 mark per 24 hours.
of the weekday or part thereof. The operation of this rule will not result in a negative mark being carried forward.

PLAGIARISM

Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people’s material, take care to include appropriate references and attribution. **Plagiarism will not be tolerated and has led to expulsion from the University.**

Students should visit the following University website and become familiar with the University’s policy on Plagiarism.  

**SECTION C: RULES, CODES OF PRACTICE & POLICIES**

**C1 UNIVERSITY POLICIES**

Information on the following University Policies can be found at the websites below:

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<thead>
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<tbody>
<tr>
<td>Ethical objection by students to the use of animal and animal products in coursework subjects</td>
<td><a href="http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html">http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html</a></td>
</tr>
</tbody>
</table>
C1.1 Non-discriminatory Language

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at:

http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

C1.2 Special Consideration Policy

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at:


C1.3 Student Academic Grievance Policy

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at

C2 FACULTY AND SCHOOL POLICIES

REFERENCING

WHY DO YOU NEED TO REFERENCE?

At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism: this is the academic equivalent of stealing (because by not acknowledging someone else’s work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people’s work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.

THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at the end of the text, which provides all the information necessary to find the source material. In-text references include the author and year of publication, and where necessary the page number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of referencing and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of the Harvard system of referencing.


CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs, IRC, etc.) GOPHER sites, and email, Listserv and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of Commerce practice for referencing electronic material and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and examples of how to reference electronic material.

C3 SUPPORT SERVICES AND FACILITIES

LEARNING RESOURCE CENTRE

Learning Development offers a range of free services to all enrolled students who wish to improve their academic or English language skills. There are a range of workshops available including; essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and exam preparation.

For information on language and academic skills workshops, or to make appointments for consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room G102, or Phone 02 4221 3977. For further information visit the website:


Faculty Librarians

Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs.

The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au

telephone: 42 213078

DISABILITY LIAISON OFFICER

The Disability Liaison Officer (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

web address: http://www.uow.edu.au/student/services/ds/

telephone: 42 213445

fax: 42 215667
FACULTY DISABILITY ADVISERS

Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty's academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment.

The Faculty of Commerce Disability Adviser is Mr. Ron Perrin. Mr Perrin can be contacted as follows:

Office location: Building 40, room 224
email address: ron_perrin@uow.edu.au
telephone: 42 214118

WOOLYUNGAH INDIGENOUS CENTRE

The Woolyungah Indigenous Centre (WIC) provides academic and personal support for Aboriginal & Torres Strait Islander and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.

For further information on services offered, consult the Aboriginal Education Centre website or contact the office.

Centre location: Building 30
web address: http://www.uow.edu.au/aec/
email www-feedback@uow.edu.au
telephone: 42 213563
fax: 42 214244