ACCY913   MANAGEMENT ACCOUNTING  6 CP

The subject consists of an examination of traditional and alternative theories of management accounting. Prior basic accounting knowledge will be very helpful to assist the student through the course.

AUTUMN 2006  WOLLONGONG CAMPUS

Subject Coordinator

MR. PARULIAN SILAEN  School of Accounting and Finance
Room:  40.306  Ph:  42213696  email:  parulian@uow.edu.au
Consultation:  Tuesday
Wednesday  Time:  09:30 -10:30 and 11:30-12:30
10:30 – 12:30

Lecturer

MR. PARULIAN SILAEN  School of Accounting and Finance
Room:  40.306  Ph:  42213696  email:  parulian@uow.edu.au
Consultation:  Tuesday
Wednesday  Time:  09:30 -10:30 and 11:30-12:30
10:30 – 12:30
SECTION A: GENERAL INFORMATION

SEMINAR TIMES

Seminars will be held on Monday at 9:30 to 11:30 Building 19 Room 1056

SUBJECT PROGRAM

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics Covered</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 20/02/06</td>
<td>Emergency Evacuation Procedures</td>
<td>Subject outline</td>
</tr>
<tr>
<td>2 27/02/06</td>
<td>Management Accounting: Information that creates value</td>
<td>Textbook: Chapter One Reading: Chapter One</td>
</tr>
<tr>
<td>3 06/03/06</td>
<td>Cost Concept and Cost Behaviour</td>
<td>Textbook: Chapter Two Reading: Chapter Two</td>
</tr>
<tr>
<td>4 13/03/06</td>
<td>Traditional Cost Management Systems</td>
<td>Textbook: Chapter Three Reading: Chapter Three</td>
</tr>
<tr>
<td>5 20/03/06 CASE 1 DUE</td>
<td>Activity-Based Cost Systems</td>
<td>Textbook: Chapter Four Reading: Chapter Four</td>
</tr>
<tr>
<td>6 27/03/06</td>
<td>Mgmt Accounting Information for Activity and Process Decision</td>
<td>Textbook: Chapter Five Reading: Chapter Five</td>
</tr>
<tr>
<td>7 03/04/06 ESSAY 1 DUE</td>
<td>Cost Information for Pricing and Product Planning</td>
<td>Textbook: Chapter Six Reading: Chapter Six</td>
</tr>
<tr>
<td>8 10/04/06</td>
<td>Mgmt Accounting &amp; Control Systems: Performance Evaluation</td>
<td>Textbook: Chapter Seven Reading: Chapter Seven</td>
</tr>
<tr>
<td>17-23/4-06</td>
<td>Mid-Session Recess</td>
<td></td>
</tr>
<tr>
<td>9 24/04/06</td>
<td>Motivating Behaviour in Mgmt Accounting &amp; Control Systems</td>
<td>Textbook: Chapter Eight Reading: Chapter Eight</td>
</tr>
<tr>
<td>10 01/05/06 CASE 2 DUE</td>
<td>The Balance Scorecard</td>
<td>Textbook: Chapter Nine Reading: Chapter Nine</td>
</tr>
<tr>
<td>11 08/05/06</td>
<td>Using Budgeting to Achieve Organisational Objectives</td>
<td>Textbook: Chapter Ten Reading: Chapter Ten</td>
</tr>
<tr>
<td>12 15/05/06</td>
<td>Capital Budgeting</td>
<td>Textbook: Chapter Eleven Reading: Chapter Eleven</td>
</tr>
<tr>
<td>13 23/05/06 ESSAY 2 DUE</td>
<td>Financial Control Review</td>
<td>Textbook: Chapter Twelve Reading: Chapter Twelve</td>
</tr>
<tr>
<td>29/05-02/06-06</td>
<td>Study Recess</td>
<td></td>
</tr>
</tbody>
</table>

BRIEF OUTLINE

ACCY 913 is a subject that is about the conceptual basis of management accounting and information systems. An examination of traditional and alternative theories and approaches shaping organisational and behavioural aspects of management accounting, including the contingency approach, the agency approach, control system theories, activity based accounting, balance scorecard and critical accounting approaches.

STUDENT LEARNING OUTCOMES

ACCY913 is a combination of the practice and theory of management accounting. Students are expected to be able to operate at the higher levels of cognitive skills. Students will be expected to do more than memorise large blocks of text. The seminar presentation, written, and other assignments will determine whether the students are able to analyse, synthesize and evaluate ‘problems’ and theories of management accounting and financial reporting.
ATTENDANCE REQUIREMENTS

ACCY 913 is a seminar with significant student inputs and participation. While attendance at seminars is not a part of the ‘grading’ or ‘assessment’ process however, it is expected that students attend all seminars.

ACCY 913 is not a beginning level subject for accounting students. It is designed for students who have completed both ACCY 211 and ACCY 312 in the UOW undergraduate curriculum, or the equivalent subjects at another university. Most students in this subject will already have earned an undergraduate degree in Accounting or Finance (with a significant accounting component). Students are expected to have completed the weekly readings and the assignments prior to attending the seminars, by dedicating at least 12 hours (including class attendance) of your study time per week to this subject.

In order to avoid any disturbance of the schedule, a student who cannot make a seminar presentation must discuss the matter with the lecturer and/or subject coordinator one week prior to the scheduled presentation.

PARTICIPATION/CONTRIBUTION TO SEMINARS

In general, the class is conducted as a seminar, so performance evaluation is based on student presentations of segments of the subject. During the presentation the student is recommended to use overhead projector with transparencies or a notebook computer with video/data (LCD) projector. A student who prefers to use the LCD projector must make a request to use the equipment through CEDIR prior to the class. You must make arrangements with CEDIR at:

Phone: (61 2) 4221 3140
Fax: (61 2) 4225 8312
Location: Building 20, Ground Floor

PERFORMANCE LEVEL

To pass this subject, students must achieve an overall mark of at least 50%. The final composite mark in this subject is composed of:

Seminar Presentations (2 @ 15% each) = 30%
Case Study (2 @ 10%) = 20%
Written Assignments (2 @ 25%) = 50%

Total mark = 100%

REQUIRED TEXT(S)


Or in a package with the same title: ISBN 0923732004

This textbook is available from the University Bookshop at

Telephone: 61 2 4221 8050
Facsimile: 61 2 4221 8055
Email: unishop@uow.edu.au
RECOMMENDED BACKGROUND AND FURTHER READING


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

ADDITIONAL MATERIALS

Other student resources are available from the web site that is supplied with the text.

http://www.prenhall.com/myphlip
### SECTION B: ASSESSMENT

#### ASSESSMENT 1: SEMINAR PRESENTATIONS

<table>
<thead>
<tr>
<th>Marking criteria</th>
<th>The seminar presentation will be assessed on the ability of the student to:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. demonstrate adequate coverage of the topic and exposed key points.</td>
</tr>
<tr>
<td></td>
<td>A simple summary of the text books will not be adequate and will</td>
</tr>
<tr>
<td></td>
<td>result with unsatisfactory mark.</td>
</tr>
<tr>
<td></td>
<td>2. demonstrate understanding on topic being presented</td>
</tr>
<tr>
<td></td>
<td>3. demonstrate the ability to lead the discussion and to handle questions</td>
</tr>
<tr>
<td></td>
<td>4. present a clear and well structured discussion.</td>
</tr>
<tr>
<td></td>
<td>5. obtain response from audience</td>
</tr>
</tbody>
</table>

| Length:          | Maximum 30 minutes presentation and 20 minutes class discussion.         |
| Weighting:       | 15% for each presentation X 2 presentations = 30%                        |
| Presentation day | Scheduled seminar.                                                       |

**Style and format:** The use of overhead projector with transparencies or a notebook computer with desktop video/data (LCD) projector is encouraged. The distribution of a copy of materials presented to the audience may help the audience to follow the discussion.

#### ASSESSMENT 2: CASE STUDY

<table>
<thead>
<tr>
<th>Topic</th>
<th>Two case studies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marking criteria</td>
<td>Answer to the case question including all working, calculation, and explanation presented.</td>
</tr>
<tr>
<td>Length:</td>
<td>No limitation</td>
</tr>
<tr>
<td>Weighting:</td>
<td>10% for each case X 2 cases = 20%</td>
</tr>
<tr>
<td>Due date</td>
<td>Case study 1: 20 March 2006</td>
</tr>
<tr>
<td></td>
<td>Case Study 2: 01 May 2006</td>
</tr>
</tbody>
</table>

**Style and format:** Report form, and must be typed in by using computer software (either word processed and/or combination with Excel).
### ASSESSMENT 3: WRITTEN ASSESSMENT

**Two essay topics**

| Topic 1 | The role of Management Accounting information is to support the planning and control systems of an organisation so that the management can make better decisions. Part of this role involves making decisions about issues such as product costing; cost information; and performance evaluation.  
Unfortunately, the “traditional model of Management Accounting” to capture the environment faced by the organisation is incomplete. Therefore, Management Accounting needs to evolve.  
Tools such as ABC Costing; the Balanced Scorecard; and various Motivational Behaviour models have been suggested in accounting literature to help Management Accounting evolve.  
Discuss why and how Management Accounting needs to change. Your essay should contain examples to back up your findings. |
|---|---|
| Topic 2 | The traditional Management Control Systems (MCS), which focuses on formal controls and relies upon financially quantifiable data, needs to change. MCS need to consider the uncertainty of the environment in which most organisations operate (Chenhall, 2003).  
Your essay should respond to this statement by critically examining the role of non-financial information in the control system. The potential roles of social controls; personnel controls; administrative controls; interpersonal controls; and clan control should also be considered. |

**Marking criteria**

1. Synopsis, structure and presentation, references and citations
2. Contents and arguments presented:
   a. Clear expression and well structured argument
   b. Demonstrates clear understanding on concepts discussed and critically examine the topic
3. Wide range of relevant reading materials is preferable.

**Length:**

Maximum 2,500 words (plus/minus 250 words), anything in excess of 2,750 will not be read.

**Weighting:**

25% for each essay X 2 essays = 50%

**Due date**

Essay topic 1: 03 April 2006  

**Style and format:**

1. Essay must be word processed in Word for Windows format using 12 point font, double line spacing, and 3cm left and right hand margins.
2. Essay must use a cover sheet that presents topic of the essay, student number and name.
3. A synopsis is required and on a separate page date of submission and number of words is also must be presented.
4. A soft copy of the essay in a 3.5 formatted disk with .doc format must also be submitted.
ADDITIONAL INFORMATION

All written assignments may be submitted to a plagiarism detection software program.

SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT

All assessment work is to be handed in by due date to the subject coordinator. Late submission will be penalised by loss of 10% of the marks for each day or any part of a day (including weekend). Problems with computers, printers, software, lost disks and so on will not be accepted as excuses for late submission. Therefore you must always make backups and copies of your work.

The submission detail of assessment work is as follows:

1. Seminar presentation material is to be submitted during the regularly scheduled seminar sessions and/or classes.
2. Essay work is to be submitted on due date. The submission must include one hard copy of the essay with complete cover sheet and a soft copy in a floppy disk. The essay may be checked by Turnitin for plagiarism detection.
3. Case study assignment is to be submitted on due date to the subject coordinator.
4. Submission by facsimile and email will not be accepted without prior consultation. Posted assignment will be accepted if it is postmarked on or before the due date.
5. It is the student’s responsibility to ensure that the student has a receipt signed by the subject coordinator to acknowledge submission of the work.
6. The assessment work will be returned to student with the following schedule:
   a. Seminar papers will be returned in the week following week the seminar
   b. Essay paper can be collected from subject coordinator 2 weeks after the submission date.
   c. Case study will be returned to student by week 14 of the session.

An assignment cover sheet should be attached to each written assessment. The cover sheet can be obtained from the website: http://www.uow.edu.au/commerce/accy/accy.html. You may design your own cover sheet if you wish.

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 5 percentage points 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 do not understand and use 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:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Website</th>
</tr>
</thead>
<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>

* see brief explanation of policy below.

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 HARBVARD 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.


OCCUPATIONAL HEALTH AND SAFETY WHERE RELEVANT, INCLUDING SAFETY IN LABORATORIES AND ON FIELD TRIPS

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 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/
telephone: 42 213563
fax: 42 214244