Subject Outline

ACCY 913
Management Accounting
Wollongong Campus

6 Credit Points
Semester 1, 2004

Henry Collier, Subject Coordinator
40.322
Parulian Silaen, Co-Coordinator
19.1028
School of Accounting and Finance
Contacts:

**Henry Collier**, Subject Coordinator 40.322

Henry’s Mobile Phone contact 0416 130 940; Regularly scheduled consultation hours, and by special arrangement.

**Parulian Silaen**, Subject Co-Coordinator

Room: 19-1028
Tel: 4221 5301

Assessment Guidelines: In general, the class is conducted as a seminar, so performance evaluation is based on student presentations of segments of the subject. Students will prepare written case studies and other papers for evaluation by the instructors.

General Guideline for Evaluation:

Seminar Presentations (2 @ 15% each) = 30%
Case Study (1 @ 20%) = 20%
Written Assignments (2 @ 25%) = 50%
Total Points = 100%

Submission Requirements: Students must complete all required assignments.

Assessment Tasks:

**Seminar Presentations**: Students will be the ‘instructor’ for the day. Your role will be to talk about the week’s assignments and direct the discussion in the seminar.

**Case Study**: The objective here is to have the students complete a ‘practical’ assignment that will require you to do a ‘practice set’. This assignment is designed to show your abilities to ‘keep a set of books’ for a company in a structured environment. Case studies will be distributed to you at the appropriate time.

**Written Assignments** will be ‘essay’ that will be determined as the subject progresses. It is likely that the topic will be:

1. Recent developments in activity based costing (ABC). Does ‘relevance lost’ still apply? Why or why not?
2. Where is the art / science of management accounting going? Are the historical goals and objectives of management accounting still applicable and relevant?
Subject details

Description:
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 and critical accounting approaches.

Objectives
ACCY 913 is a combination of practice and theory of management accounting. Students are expected to be able to operate at the higher levels of cognitive skills. You will be expected to do more than memorise large blocks of text. The written and other assignments will determine whether you are able to analyse, synthesize and evaluate ‘problems’ and theory of management accounting and financial reporting.

Method of delivery
ACCY 913 will be a seminar with significant student inputs and participation. Students are expected to have completed the readings and assignments prior to attending the seminars. While attendance at seminars is not a part of the ‘grading’ or ‘assessment’ process, attendance is expected. Obviously, events will occur during the semester that will prevent you from attending the seminars. We will deal with these events on an individual (and hopefully consistent) basis. Non-attendance, however, tempts the fates and creates bad Karma amongst the group.

On most occasions, both Henry and Ully will be present. During weeks 1 and 2 of the semester, Ully will be present as Henry will be presenting research at the SWFAD – DSI meetings in Orlando, Florida. Henry will also be in Kuala Lumpur at the Universiti Kebangsaan Malaysia for an International Finance Conference during the week of 27-28 April.
WebCT is not a part of this subject. Students may wish to use information obtained from the websites for the text and readings books.

http://www.prenhall.com/atkinson

Another general website that students may find of use is

http://www.google.com

These websites are excellent sources of information. The site for the text contains all the ancillary and supplementary information. There are study guides, problems, some solutions and other information to help you reach your goals. Google is an international search engine. If there is a problem with Google, it is that it is so comprehensive and has such breadth and depth of information, that the amount of material presented is almost overwhelming. Researchers have to 'narrow in' on their searches on Google (or almost any other search engine) to make the data more than just words and numbers. We strongly encourage you to share in the information processing processes. This is not a competition. It is a shared experience, much like any business activity. We depend on each other for results. Our collective thinking will produce better results than our individual efforts. Remember that the whole is often greater than the simple sum of the parts. We all have different things to contribute to ACCY 913 (and to life). You will get out of ACCY 913 in direct proportion to what you put in. That is not a promise to a linear growth model, for the growth that you achieve is more likely to be exponential than linear.

Study time

10 to 12 hours per week including class attendance. We expect that this subject is about ¼ of a full time workload. Govern yourself accordingly, as not doing the readings and the work tempts the fates and creates bad karma in the classroom.

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 as another university. Most students in this subject will already have earned an undergraduate degree in Accounting or Finance (with a significant accounting component).

Lecture/tutorial times

Tuesday 3:30 to 5:30 pm (15:30 to 17:30) Room 19.G016.


References can be obtained by contacting the University of Wollongong Library or the instructors. Contacts

**Subject Coordinator/lecturer/tutor**

**Henry Collier**  
School of Accounting and Finance  
Building No 40, Room No 322  
Telephone 61 2 4221 4012  
h. 61 2 4256 8713  
m 0416 130 940)  
Facsimile 61 2 4221 4297 by arrangement only  
Email collier@uow.edu.au

**Consultation times**

Tuesdays 14:30 to 15:30  
Wednesdays: 13:30 to 14:30 and 15:30 to 16:30  
Thursdays: 15:30 to 16:30  
Other times by arrangement

**Parulian Silaen**  
School of Accounting and Finance  
Building No 19, Room No 1028  
Telephone 61 2 4221 5301  
m 0422 088 511)  
Email parulian@uow.edu.au

**Consultation time:**

Monday: 13:30 – 14:30 and 15:30-16:30  
Wednesday: 10:30 – 11:30  
Thursday: 11:30-12:30  
Other times by arrangement
Student administration

Telephone  61 2 4221 3938
Facsimile  61 2 4221 4322
Email      studenq@uow.edu.au
Student OnLine Services  http://www.uow.edu.au/student/sols

Library

Telephone  61 2 4221 3548
Web        http://www-library.uow.edu.au

Distance students studying within Australia should refer to the Off-Campus Library Services Student Guide contained in their subject package. Distance students studying outside Australia should contact their subject co-ordinator as arrangements for library services may be available within their own country.

Purchasing of books (Unishop)

Telephone  61 2 4221 8050
Facsimile  61 2 4221 8055
Email      unishop@uow.edu.au
Assessment Guidelines

General Criteria

Performance grades

<table>
<thead>
<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>HD</td>
<td>High Distinction</td>
<td>85–100%</td>
</tr>
<tr>
<td>D</td>
<td>Distinction</td>
<td>75–84%</td>
</tr>
<tr>
<td>C</td>
<td>Credit</td>
<td>65–74%</td>
</tr>
<tr>
<td>P</td>
<td>Pass</td>
<td>50–64%</td>
</tr>
<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0–49%</td>
</tr>
</tbody>
</table>

Special Consideration

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination or meet any of the other course requirements, to submit medical or other documented evidence as soon as possible after the event to support their request for special consideration.


Supplementary examinations

Students should note that supplementary examinations are not an automatic entitlement on the submission of a request for special consideration. In cases where the decision is made to allow a supplementary examination, students will usually be required to take the examination at a date to be determined by the School within three weeks of the end of the formal examination period. Students will be notified of the exam at least seven days beforehand. It is every student’s responsibility that the University has a correct record of your current address.

Full details of the University’s policy regarding special consideration are available on the web at [http://www.uow.edu.au/handbook/courserules/specialconsideration.html](http://www.uow.edu.au/handbook/courserules/specialconsideration.html) students should familiarise themselves with these policies.
Disability Policy

If a student with a disability requires reasonable accommodation in this subject, they are strongly advised to discuss the issues early in the session with one of the following people: the Disability Liaison Officer, Faculty Disability Adviser and/or the Subject Coordinator. Students with a disability should also register with the University of Wollongong Disabilities Unit. More details can be found on the web at http://www.uow.edu.au/student/services/disabl.html

Non Discriminatory Language

As part of its Equal Opportunity/Affirmative Action initiatives, the University of Wollongong endorses a policy of non-discriminatory language practice and presentation in all academic and administrative activities of the University. The policy is available at http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

Receipt of Assessment Tasks

It is your responsibility to ensure that you have a receipt signed by your lecturer/tutor, acknowledging submission of written work.
Assessment Tasks

Task 1: Case Study

Due date: 1 June 2004
Return date: After final examination dates
Weighting: 20%
Length: No Limits on presentations

Assignment details

To complete the practice set and answer the questions about the entries and accounting policies and procedures.

Assessment Criteria/Marking Guidelines

Accuracy and determination of account balances, preparation of required accounting statements, discussion and critical analysis of the meanings and uses of the reports and numbers.

Task 2: Written Assignment #1

Due date: 6 April 2004
Return date: 20 April 2004
Weighting: 25%
Length: Maximum 2500 words

Assignment details: A critical and detailed answer to the question presented. The answer must contain a critical analysis of the question or topic.

(Describe the specific requirements of the assignment)

Assessment Criteria/Marking Guidelines
What you believe is the important part of this assignment. There is no clear or single right answer to the topic / question presented. Your mark will be determined by the substance and form of the answer / text that you present.

**Task 3: Written Assignment #2**

Due Date: 18 May 2004
Return Date: 1 June 2004
Weighting: 25%
Length: Maximum 2500 words

**Assignment Details:** A critical and detailed answer to the question presented. The answer must contain a critical analysis of the question or topic.

**Assessment Criteria / Marking Guides:** What you believe is the important part of this assignment. There is no clear or single right answer to the topic / question presented. Your mark will be determined by the substance and form of the answer / text that you present.
Submission Requirements

Submission

Place of Submission: Directly to Subject coordinator 40.322.

Post:: Assignments should not be posted except in extreme conditions.

Facsimile: General School of Accounting and Finance policy is that fax submissions are not allowed. Alternative arrangements for electronic submission (email) may be made through the subject coordinator. However, the general policy is that submissions are to be made during the regularly scheduled seminars and / or classes.

Email: By special arrangement only.

Assignment cover: (You may complete and attach a School of Accounting and Finance Assessment Cover Sheet to the front of your assignment (available at the following web address:


Collection: as above. Subject coordinator will accept assignments during the regularly scheduled seminar sessions. Alternative arrangements may be made through the subject coordinator.

Acknowledgment/Plagiarism

Plagiarism is not acceptable and may result in the imposition of severe penalties. The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism in the Postgraduate University Calendar, located on the web at http://www.uow.edu.au/handbook/courserules/plagiarism.html

Students are advised to read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with the subject co-ordinator. Student essays, work and assignments may be submitted to Turnitin. Turnitin is an electronic plagiarism detection software.
All written submissions must also be presented with an electronic (soft) copy of the submission on a 3.5" PC formatted disk. This submission must be in Word for Windows format, preferably with a .doc file extension. If you are working with some other computer system, please inform the instructor before you submit your work for evaluation. Again, student work may be submitted to a plagiarism detection site like Turnitin for evaluation and checking.

**Due Date**

The due date is the last date for the University to receive an assignment. The date of submission by post for distance students will be the postmark date stamped on the assignment envelope.

**Extensions**

Extensions may be granted if circumstances beyond the control of the student interfere with their ability to complete the task on time. These will only be granted by the subject co-ordinator and must be applied for before the due date.

**Please Note:** Extensions may not be granted after the due date.

**Late submission**

Penalties range from 10% of the total mark per day for late assignments to failure in the subject, depending on reason and severity of the infraction. Most, if not all problems, can be resolved through consultation with the subject coordinator before the due date.

**Disclaimer**

The School attempts to ensure that the information herein is up to date at the time of production, however we reserve the right to amend without notice in response to changing circumstances.
<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter</th>
<th>Readings</th>
<th>Assignments Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 24 Feb</td>
<td>Intro</td>
<td>Intro</td>
<td>None (Parulian)</td>
</tr>
<tr>
<td>2 2 Mar</td>
<td>1</td>
<td>1</td>
<td>(Parulian)</td>
</tr>
<tr>
<td>3 9 Mar</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>4 16 Mar</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>5 23 Mar</td>
<td>4</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>6 30 Mar</td>
<td>5</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>7 6 Apr</td>
<td>6</td>
<td>6</td>
<td>Written Assignment #1</td>
</tr>
<tr>
<td>13 Apr</td>
<td>Easter Recess</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 20 Apr</td>
<td>7</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>9 27 Apr</td>
<td>8</td>
<td>8</td>
<td>(Parulian)</td>
</tr>
<tr>
<td>10 4 May</td>
<td>9</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>11 11 May</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>12 18 May</td>
<td>11</td>
<td>11</td>
<td>Written Assignment #2</td>
</tr>
<tr>
<td>13 25 May</td>
<td>12</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>14 1 June</td>
<td>Review</td>
<td>Review</td>
<td>Practice Set - Case</td>
</tr>
<tr>
<td>8 &amp; 15 June</td>
<td>Exam weeks</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>