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Lecturer & Subject Co-ordinator

Ron Perrin, Room 40.224C, Tel.: (02) 4221 4118, ronald_perrin@uow.edu.au
Consultation times: Monday, 4.30pm to 5.30pm and Wednesday, 1.30pm to 2.30pm (during teaching weeks and the end of session student vacation week prior to the exam)

Teaching Team

<table>
<thead>
<tr>
<th>Room No</th>
<th>Email</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>40.322</td>
<td><a href="mailto:collier@uow.edu.au">collier@uow.edu.au</a></td>
<td>(02) 4221 4012</td>
</tr>
<tr>
<td>40.306</td>
<td><a href="mailto:ksoon@uow.edu.au">ksoon@uow.edu.au</a></td>
<td>(02) 4221 3696</td>
</tr>
<tr>
<td>40.308</td>
<td><a href="mailto:anura@uow.edu.au">anura@uow.edu.au</a></td>
<td>(02) 4221 5382</td>
</tr>
</tbody>
</table>

Consultation Times

In accordance with University policy, each full time staff member of the teaching team is required to post consultation times on his/her office door during the first week of session.
Lecture Timetable

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Where</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon</td>
<td>2.30pm</td>
<td>Room 67.104</td>
</tr>
<tr>
<td>Mon</td>
<td>5.30pm</td>
<td>Room 19.G016 (Repeat)</td>
</tr>
<tr>
<td>Wed</td>
<td>2.30pm</td>
<td>Room 20.2</td>
</tr>
<tr>
<td>Wed</td>
<td>5.30pm</td>
<td>Room 35.G45 (Repeat)</td>
</tr>
</tbody>
</table>

Tutorial Timetable (depends on no. of student enrolled. A Wednesday evening class may be deleted)

<table>
<thead>
<tr>
<th>Day</th>
<th>Time</th>
<th>Where</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon</td>
<td>9.30</td>
<td>67.209</td>
</tr>
<tr>
<td>Mon</td>
<td>10.30</td>
<td>67.209</td>
</tr>
<tr>
<td>Mon</td>
<td>11.30</td>
<td>19.1004</td>
</tr>
<tr>
<td>Tue</td>
<td>9.30</td>
<td>40.124</td>
</tr>
<tr>
<td>Wed</td>
<td>1.30</td>
<td>67.209</td>
</tr>
<tr>
<td>Wed</td>
<td>3.30</td>
<td>40.127</td>
</tr>
<tr>
<td>Wed</td>
<td>6.30</td>
<td>30.112</td>
</tr>
<tr>
<td>Wed</td>
<td>6.30</td>
<td>30.117</td>
</tr>
<tr>
<td>Wed</td>
<td>6.30</td>
<td>30.116</td>
</tr>
</tbody>
</table>

Subject Description

ACCY 312 builds on the knowledge and skills you acquired in ACCY 211. This subject contains two distinct strands. Firstly, there is a technical strand of knowledge and skills used in applying management accounting techniques and secondly, a theoretical strand, where the aforementioned knowledge base and associated skills are situated within the context of a socially constructed accounting discipline. The synthesis of these strands becomes the major learning objective of this subject. Accordingly, this subject is an advanced treatment of management accounting practice and theory and its relationship to decision making using appropriate models of cost behaviour, cost prediction, pricing and ethical considerations as well as certain sociological and behavioural aspects of managerial accounting.

Learning Outcomes

After having successfully completed this subject, students ought be able to:

1. Access a knowledge base and demonstrate associated skills and problem solving through the practical application of management accounting models and techniques;
2. Explain aspects of the sociological, behavioural, political, ethical and economic impact of management accounting concepts employed by the accounting profession.

Assessment Criteria and Links to Tertiary Literacies and Graduate Attributes

1. Any student failing to meet ALL the following compulsory subject requirements will fail the subject.
2. The compulsory subject requirements are:
   a. Satisfactory performance overall;
   b. Submission of a scholarly, word-processed, assignment in academically acceptable form and within the word limits specified;
   c. Achievement of a minimum mark of not less than 50% in the final examination.
3. The composite mark will be made up as follows:

   **Assignment**
   
   Due Friday 17th October 2003
   
   Links to the tertiary literacies/graduate attributes;
   a. Coherent and extensive knowledge in a discipline, appropriate ethical standards and, where appropriate, defined professional skills; and
   b. Self confidence combined with oral and written communication skills of a high level
   c. An ability to analyse issues, consider options and viewpoints and implement decisions
   d. A basic understanding of information literacy and specific skills in acquiring, organising and presenting information, particularly through computer based activity.

   **Multiple choice quiz,**
   
   Saturday 13th September, 2003, 9am to 10.30am (venue to be advised)
You should note that you must obtain a clear pass (No PCs) in subjects at the 300 level in order to satisfy degree requirements.

If any assessment component, other than the final examination, remains outstanding or unresolved (i.e., no arrangements have been made, with me, to complete the assessment task) by 2nd November 2003, you will, most likely, fail the course.

**Study Time**

As a general rule, each credit point per subject has a value of 2 hours study per week, including attendance at tutorials and lectures. This is a 6-credit point subject. Therefore, on average, not less than 12 hours study per week should be devoted to this subject.

**Attendance: Lectures and Tutorials**

The subject has two hours of lectures per week and a one-hour tutorial. We keep records of your attendance at tutorials. **While lectures are not compulsory, this subject addresses a number of themes NOT COVERED IN THE TEXTBOOK, so failure to attend lectures would tempt bad karma.**

**Tutorials – Content, Style and Approach**

Tutorial exercises and problems for each chapter of the text are pre-set and appear in the Topic Schedule at the end of this program. I must assume that you are familiar with and competent in the material covered in ACCY211.

Discussion questions are provided for each topic. Tutors welcome and value student input into tutorials. Participation and debate make for lively tutorials and everyone will benefit. Accordingly, all students are expected to actively participate in tutorials. Try to concentrate on and talk about those questions that were difficult for you, during the tutorial. The teaching team are experienced and professional educators who conduct their tutorials according to their personal style. They may take up tutorial homework, from time to time, to assess your progress.

**WebCT site and other Resource issues**

The ACCY312 WebCT Site is designed as a valuable adjunct to other course materials. It is the official ‘Notice Board’ for this course. It is the only medium that can provide 24-hour access to information and updates about this course. Access is available both here on campus and for those who have facilities, ‘dial-up’ from home or elsewhere. **It is your responsibility to access the site on a very regular basis to ensure that you have up-to-date information about ACCY312 for this Spring session, 2003.**

Site content includes

- An ‘up-to the minute’ version of this subject program,
- Copies of the lecture slide series. My aim is to upload lecture slides at least 24 hours prior to the lecture. If I am not able to do that then I have encountered some time constraints,
- Suggested solutions to tutorial questions, uploaded each Monday following the week in which those questions were covered in tutorials. If I am not able to do that then I have encountered some time constraints;
- Announcements regarding assessment components, including information about the multiple-choice quiz, the assignment, the final examination, links to sites of interest to students of management accounting and special announcements about the course in general.
It is not my usual custom and practice to clutter the Commerce Resource room or the Library with hard copies of PowerPoint presentations or tutorial solutions, as these materials are available via WebCT and you should have access either from home or on campus. If you have some special needs relating to these materials (e.g., a particular disability) that is not satisfied by the abovementioned access procedures then please see me as soon as possible so that an appropriate arrangement can be determined.

**Prescribed Text**


Students may seek to use earlier editions of the text. The individual chapter content differs from the 10th to the 11th edition. My tutorial questions and content are based on the 11th edition. **If you choose to use the 10th or earlier editions YOU ARE RESPONSIBLE FOR CROSS-REFERENCING CONTENT AND QUESTIONS.**

**Other Reference Texts**

You may find any or all of these texts useful in helping you to understand some of the technical skills and theoretical concepts that you must put into practice (please note that this list is by no means, exhaustive).


Remember, this is not an exhaustive list of book references. You can do your own research to discover other appropriate texts, books, journal articles, professional...
practice articles, Internet and public media writings.

<table>
<thead>
<tr>
<th>Assignment: Topic, Format, presentation and content requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignments not prepared and presented in accordance with these requirements will be penalised.</td>
</tr>
</tbody>
</table>

**Topic**

“Even though accounting information is no longer pertinent for its referentiality to some objective domain, it remains highly relevant for social and commercial relationships. In fact, it seems fair to say that the information in accounting statements is highly valuable because it imparts a sense of exogeneity and reliability to society at large and thus is useful for social interactions. Nonreferential accounting information, as part of an intersubjective domain, provides arbitrary but seemingly exogenous anchors which are appropriated as perspectives and, as such, facilitate complex commercial, economic, and social exchanges.”


“Designers of early management accounting systems in textile mills, in railroads, in primary steel and steel fabricating companies, and in the vertically integrated and multidivisional enterprises of the early twentieth century developed systems that supported their organizations goals. The management accounting systems were seen as necessary components for managing the increased scale and scope of operations as the organizations internalized activities that mediated exchanges. For too many firms today, however, the management accounting system is seen as a system designed and run by accountants to satisfy the informational needs of accountants. This is clearly wrong. Accountants should not have the exclusive franchise to design management accounting systems. To paraphrase an old saying, the task is simply too important to be left to the accountants. The active involvement of engineers and operating managers will be essential when designing new management accounting systems.”


**Required**

Back in 1987, Kaplan and Johnson were questioning the relevance of management accounting in practice. The quote above reinforces their criticism. Macintosh appears to be saying the same thing, in a more general way, about accounting information that includes, as a subset, management accounting information. From your studies in and developing understanding of management accounting, discuss the merits of the arguments of the above authors. From your own research, discuss whether you believe management accounting information is relevant in contemporary organizations, or if no longer relevant how it can fight to be relevant and valuable. How can organizations and society be encouraged to identify the value in our management accounting systems and information?

**Word Length**

Around 3000 words but not more than 3,500 words nor less than 2,500 words

**Format:**

Word Processed, using double-line spacing with a left margin of 5cm.

**Marks**

30 marks

**Presentation:**

Poorly presented assignments may be rejected outright and you may be asked to resubmit with appropriate per diem penalties imposed until the submission is received. Where resubmission is sought you may be penalised up to 1/2 of the marks to be awarded for the assignments.

**Referencing Style**

Please use the style of the accounting journal *Accounting, Auditing and Accountability Journal*, (published by MBC University Press and available in the library)
Assignment: Assessment Criteria

When the marker sets about marking your assignment he/she will consider and apply the following criteria in determining their assessment of your work.

- **Structure & Presentation**
  To what extent did the structure, presentation and layout of your assignment enhance the logical coherence and flow of your arguments? You **MUST USE HEADINGS** within the body of your assignment otherwise you will have marks deducted. **Content**
  How relevant was the content of your assignment in your answer to the question?
  How logical and coherent were the arguments you used to establish and support your point of view?

- **Style**
  How did your writing style, e.g., grammar usage, language, sentence construction and length add to/detract from the flow of the assignment? Have you used the referencing style of the accounting journal ‘Accounting, Auditing and Accountability Journal, (published by MBC University Press and available in the library)?

Assignment: Plagiarism/ Acknowledgment and Code of Practice - Students

Plagiarism is the use of another person’s work, or idea, as if it is your own, without proper acknowledgement. You should already know about this.

The University provides clear guidelines on its attitude towards plagiarism, and hints and information on how to avoid unintentional plagiarism appear on the web at [http://www.uow.edu.au/handbook/courserules/plagiarism.html](http://www.uow.edu.au/handbook/courserules/plagiarism.html). Students MUST read these carefully. If any doubts remain as to what constitutes plagiarism, you should discuss the matter with your tutor, or me, as the subject coordinator.

Assignment: Submission Date and Return Date

The Assignment is due not later than 5.00pm Friday, 17th October, 2003. Assignments are to be placed into the School of Accounting & Finance Submission Box, which will be situated outside my office in the Sub Dean’s unit on the 2nd floor of building 40 on submission day. I will remove the box promptly at 5pm on submission day. Essays submitted after that time and date will attract a per diem penalty of 1 mark. I cannot accept submissions by facsimile. Submission by post, addressed to me directly, is acceptable, PROVIDED THAT the envelope is clearly date-stamped on or before the due date, otherwise per diem penalties apply. I plan to post your assignment marks on WebCT on Monday 3rd November 2003. You may pick your assignments up from my office during that week.

If you need an extension, please contact me. Requests can only be granted on the basis of compelling evidence of need and they MUST be made BEFORE the due date otherwise penalties arise. Assignments not submitted by 31st October, 2003 will not be marked but will be recorded as having been received for the purpose of satisfying assessment requirements.

Multiple Choice Quiz – Saturday, 13th September, 2003, 9am to 10.30am

The venue for the quiz will be announced in lectures and on the WebCT site prior to the date. Course content covered includes all lecture materials and tutorial work up to and including Chapter 22 in the textbook

Your marks will be available to you via the web by Thursday, 18th September 2003. This is designed to give you feedback about your progress before 21st September 2003, which is the last day that you can withdraw from this course without academic penalty (i.e., a ‘fail’ on your transcript).

Final Examination

The final examination will be held during the Spring session examination period and can cover any or all of the topics and themes that you encounter during the course. Typically, the exam
will involve both calculation questions as well as essay style questions. Further advice about content and approach will be given in lectures and on the WebCT site towards the end of the course.

**Special Consideration and Supplementary Examinations/Assessment**

The University’s policy and rules regarding special consideration and supplementary examinations and/or assessment can be found at [http://www.uow.edu.au/handbook/courserules/specialconsideration.html](http://www.uow.edu.au/handbook/courserules/specialconsideration.html)

You should take care to read these policies and rules before you may need to avail yourself of the rights that they confer or meet the obligations that they impose. Make sure that you understand and comply with those obligations. If you need help in understanding these rules please see me.

**Subject Rules and University Policies**

The University of Wollongong web pages contains, among other things, information relating to:

- The Code of Practice relating to Teaching and Assessment (these Codes impose a number of obligations upon the teaching team) at [http://www.uow.edu.au/handbook/codesofprac/teaching_code.html](http://www.uow.edu.au/handbook/codesofprac/teaching_code.html)
- The use of Non-Discriminatory Language Practice and Presentation at [http://www.uow.edu.au/admin/eeo/nondiscrimlanguage.htm](http://www.uow.edu.au/admin/eeo/nondiscrimlanguage.htm). This imposes a number of obligations on both staff and students, especially regarding our written work. The Policy concerns guidelines for referring to minority groups, gender inclusive language and sex role stereotyping/status issues.

Remember, you are responsible for being familiar with these rules and policies.

**Students with Disabilities**

If you have a disability that requires reasonable accommodation in this subject, you are strongly advised to resolve these issues, in the first instance, early in the session with The Faculty of Commerce Disability Liaison Officer (i.e., Me); and me, as subject coordinator. Please ensure that you are familiar with the services the University offers to people with disabilities, by visiting the website at [http://www.uow.edu.au/student/services/disabl.html](http://www.uow.edu.au/student/services/disabl.html)

**Other Help**


Help for international students can be found at [http://www.uow.edu.au/student/services/intern.html](http://www.uow.edu.au/student/services/intern.html)

And for a general overview of help available to students visit the web site [http://www.uow.edu.au/student/services/stdsrv.html](http://www.uow.edu.au/student/services/stdsrv.html)

Lastly, if you encounter difficulties with content or topic aspects of the subject you should first raise the matter with your tutor. If there is still a problem, contact me.

We hope you will find this an interesting and worthwhile subject but note that your success is largely in your hands. Good luck.

*Ron Perrin (on behalf of the teaching team)*
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Lecture Topics/ readings/ Important Dates</th>
<th>Tutorial Work</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>21 &amp; 23 Jul</td>
<td>Pricing Decisions and Cost Management&lt;br&gt; HFD 12</td>
<td>No tutes this week</td>
</tr>
<tr>
<td>2</td>
<td>28 &amp; 30 Jul</td>
<td>Strategy, Balanced Scorecard, and Strategic Profitability Analysis&lt;br&gt; HFD 13</td>
<td>12.22, 12.27, 12.28, 12.32</td>
</tr>
<tr>
<td>3</td>
<td>4 &amp; 6 Aug</td>
<td>Cost Allocation&lt;br&gt; HFD 14</td>
<td>13.28, 13.29, 13.32, 13.33</td>
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<tr>
<td>8</td>
<td>8 &amp; 10 Sep</td>
<td>Performance Measurement, Compensation, and Multinational Considerations&lt;br&gt; HFD 23</td>
<td>22.20, 22.21, 22.22, 22.23, 22.24</td>
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<tr>
<td></td>
<td>13 Sept</td>
<td>Multiple Choice Quiz</td>
<td>23.29, 23.30, 23.31, 23.33, 23.34</td>
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<td>12</td>
<td>13 &amp; 15 Oct</td>
<td>Conceptual, Technological,, social and political issues informing management accounting</td>
<td>Macintosh discussion questions on WebCT</td>
</tr>
<tr>
<td>13</td>
<td>20 &amp; 22 Oct</td>
<td>Conceptual, Technological,, social and political issues informing management accounting</td>
<td>Class Discussion Questions to be provided</td>
</tr>
<tr>
<td>14</td>
<td>27 &amp; 29 Oct</td>
<td>Assignment marks will be posted on WebCT on 3 November 2003 Assignment can be collected from me from 3 November 2003.</td>
<td>Class Discussion Questions to be provided</td>
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