ACCY211 MANAGEMENT ACCOUNTING II
Subject Programme, Autumn Session, 2003
(Wollongong, Shoalhaven, Bateman’s Bay, Bega and Moss Vale Campus)

SUBJECT COORDINATOR: Dr. Monir Mir
Room: 40.303, Phone: 4221 4007, Email: mmir@uow.edu.au

WOLLONGONG CAMPUS TEACHING TEAM
Tutorials will be run by:
Professor Warwick Funnell
Mr. Henry Collier
Mr. Ron Perrin
Mr. George Mickhail
Dr. Monir Mir
Mr. Parulian Silaen

Workshop will be run by:
Dr. Monir Mir
Mr. Phil Venables

You will be able to seek help from your tutor during consultation times. You will be notified of these times during your first tutorial and they will also be posted on your tutor’s door.

Teaching Team - Shoalhaven, Batemans Bay, Bega and Moss Vale Campuses: TBA

LECTURE AND TUTORIAL TIMES

Lectures:
Tuesday: 2:30 – 3:30pm (20.1) Repeat: 6:30 – 7:30pm (38.G01)
Wednesday: 3:30 – 4:30pm (20.1) Repeat: 6:30 – 7:30pm (38.G01)

Tutorials and Workshops:
Details of tutorial and workshops times & locations for Wollongong campus are available on ACCY211 web site. Class timetable for Shoalhaven, Batesman Bay, Bega and Moss Vale are available from these campuses.

Lecture materials are presented as lectures and are designed to introduce a topic. Therefore, Lecture materials are not to be regarded as a complete presentation of material, but are intended as an introduction to independent study. They will examine both technical issues and their related concepts. Successful learning of the material
requires active participation such as note taking, wider reading and class discussion in the area.

Tutorials are intended to provide an interactive learning environment, by supporting students sharing ideas and questions, and supporting each other’s learning. Tutorial questions have been selected to link lecture materials with text.

Workshop questions are designed as an interactive session where students will undertake their first attempt of a practical problem. Students are NOT expected to have prepared the question before the class.

Please note that failure to attend most of your classes (including lectures) may result in a Fail grade as per the University Calendar.

ONLINE WEB SITE

Go to:
http://www.uow.edu.au/lol/
or go directly to:

The purpose of this web site is to provide supportive materials for student learning including tutorial solutions, reference materials, online discussion forum and student grade information. All major subject announcements will be posted on the Home Page of ACCY211 web site. All students can access the web site through the computer labs on campus. Students may also access the site off campus.

Please note that lecture materials (e.g. lecture slides) will not be available in ACCY 211 website.

The intention of the ACCY211 web site is to contribute to preparing students as UOW graduates who are able to operate in an e-environment. Students gain experience in computer skills via the use of the web site and team skills and written communication skills via the use of online bulletin board and email facilities.

The communication facilities such as the discussion board and email are intended for academic use only. Consequently, students are expected to utilize general principles of business correspondence and comply with all relevant university policies, including use of discriminatory language. Students failing to meet these requirements may have their access removed.

Please note that learning materials for ACCY 211 for Autumn Session in this site will not be available before 3 March 2003.

SUBJECT DESCRIPTION

Generally speaking, management accounting provides relevant information to managers of organisations for product costing, planning and controlling, and decision making. ACCY211 focuses on different product costing systems and traditional planning and control mechanisms, particularly for a manufacturing environment. Product costing systems are methods for assigning costs to units manufactured or services provided. The type of product costing system an organisation employs depends upon the nature of production and the kind of information wanted, among other things. Both traditional product costing systems (job order costing and process costing) and contemporary systems (activity based costing) will be discussed and
illustrated. In addition, we will also examine how costs are planned and controlled through traditional techniques such as budgeting and standards.

Aside from the above, the subject will also concentrate on developing generic skills such as:

(a) verbal communication skill through participation in tutorials and written communications skill through essay writing and completion of essay type tutorial questions;
(b) critical analytical skill through completion and theory based tutorial questions and writing of critical essay;
(c) problem solving and numeracy skills through completion of tutorial and workshop questions;
(d) interpersonal skill through working in groups in tutorials; and
(e) IT literacy skill through online subject delivery and completing computer application based tutorial questions.

TEXTBOOKS


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

REFERENCES

The text should be sufficient for understanding the materials covered in the modules. However, you may want to consult other textbooks from time to time for alternative explanations or different examples. The following textbooks and resources have been placed on reserve in the library for such purposes:


SUBJECT REQUIREMENTS

ACCY211 is a 6 credit point subject, it requires a MINIMUM of 12 HOURS per week during autumn session including class attendance. The subject is divided into 12 modules. To be successful in this subject, you must:

1. Attend lectures, tutorials and workshops when and where scheduled.
2. Use the available resources; including websites, notes and readings.
3. Complete the relevant chapters and assignments in your textbook.
4. Prepare answers for the tutorial questions.
5. Submit the essay by the due date and in acceptable form.
6. Attend and complete the mid-term examination.
7. Attend and complete the final examination with mark of at least 45%.
SUBJECT ASSESSMENT

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<th>ASSESSMENT ITEM</th>
<th>MARKS (May be scaled)</th>
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<td>Essay</td>
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<td>Friday 9 May before 5 pm</td>
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<tr>
<td>Midterm exam</td>
<td>20</td>
<td>Tuesday 8 April during regularly scheduled lecture period</td>
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<tr>
<td>Tutorial preparation and participation</td>
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<td>Throughout the session</td>
</tr>
<tr>
<td>Final exam</td>
<td>60</td>
<td>TBA</td>
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<td>Total</td>
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SUBMISSION OF ESSAY

*Essay Topics:*
You must submit an essay on **ANY ONE** of the following essay topics:

**Topic A:**
Management Accounting is supposed to provide a neutral, relevant and objective measure of performance. Why would problems arise when applying accounting measures in the context of performance evaluation? Discuss critically.

**Topic B:**
Critically evaluate this statement: “Issues of product costing are unimportant for virtual organisations that outsource production operations.”

**Topic C:**
Critically evaluate this statement: “Some accounting information that is produced by the financial accounting system of a business is of limited use for management accounting purposes.”

**Topic D:**
In a strategy meeting, the manufacturing director said, “If we raise the price of our product, the company’s break-even point will be lower”. The financial director responded by saying, “Then we should raise our price. The company will be less likely to incur a loss”. Do you agree with manufacturing director? Give reasons. Do you agree with financial director? Critically explain your answer.

**Topic E:**
Critically evaluate this statement: “A budget too easily achieved will lead to diminished performance.”

*Receipt of Essays:*
Essays must be submitted to your tutor or in the essay box that will be placed outside the door of 40.303 on or before the last day of week 9 classes. Essays must comply with the requirements noted below. Essays failing to comply with the requirements may be returned unmarked for your correction and resubmission. Essays may not be submitted by fax or e-mail without proper authorisation of the subject coordinator.

Problem and Caveats: Problems with computers, printers, software, lost disks and so on, will NOT be accepted as excuses for late submission or inability to reproduce on
short notice a second copy of the essay (if required). Always make a backup and copy of your work.

**Late Submission of the Essay:**
An essay which is submitted after the due time or date may be penalised by loss of 10% of the possible marks for each day or any part of a day (including weekends) that it is late. Students are encouraged to begin work early so that illness or misadventure will not cause them to submit late and lose marks. The subject coordinator can only allow for special consideration for essay submission that is supported by relevant documentary evidence. Under no circumstances will extensions be granted on or after the due date.

**Essay Submission and Presentation Requirements:**
- Essays should be between 1200 and 1500 words (not including references or synopsis).
- Essays must be typed using a word-processing package, 1.5 spaced, on one side of the paper only.
- You must also submit a copy of the essay on a 3.5 PC formatted disk. You must clearly identify the contents and ownership of your disk submission.
- Pages are to be consecutively numbered.
- You must attach completed title page as provided on ACCY211 online website.
- Your essay must include a list of references actually referred to in the assignment. Referencing must follow the format used in *The Accounting, Auditing and Accountability Journal*. Copies of this journal are in the library.
- Essay must have a 100-150 word synopsis on a separate page.
- Right and left margins of 3cm must be allowed.
- Essays will be penalised (marks deducted) for failure to meet any of the above requirements.

**Plagiarism**
There are severe penalties for plagiarism. Plagiarism is the unacknowledged work of another person. Plagiarism will result in zero marks on the assignment plus the need for resubmission and could result in failing mark for the subject. Copying or submitting work prepared by another person is plagiarism.

You must read and adopt the University of Wollongong Acknowledgement Practice as set out in UOW’s Undergraduate Calendar, in particular noting the severe penalties for plagiarism.

*Please note that special software will be used in assessing essays in this subject to detect plagiarism.*

**MIDTERM EXAMINATION**
The midterm examination will take place in class during week 6. The date is Tuesday 8 April. You will have the regularly scheduled lecture period to complete this examination. Examination will also be conducted during the repeat lecture time on the same day.

*Please note that only the regular attendees of the repeat lecture will be allowed to sit for the exam to be held during the repeat lecture time.*
The examination will cover assignment material in the lectures, tutorials, text, homework and workshop topics covered up to and including week 5. Please note that questions from week 5 topic will be based on lectures and text materials only. The questions will be of multiple choice and/or true or false type.

You must attempt the midterm examination in order to meet the requirements of this subject and failure to do so could result in failure of the subject.

**TUTORIAL AND WORKSHOP PARTICIPATION**

Attendance at tutorial and workshop is a compulsory requirement and tutorial participation is an assessment item of this subject.

All tutorial questions must be attempted prior to the tutorial. Tutorial works to be collected and assessed on a number of occasions through the semester. Solutions will be available online the week after the tutorial.

It is considered view of academic staff that success is closely related to completion of all assignments and conscientious participation in all tutorials. When a student’s composite mark is just below the mark required for a particular grade, it will be reviewed in the light of tutorial attendances, workshop completion and all work submitted.

You will be able to seek help from your tutor during consultations times. You will be notified of these times during your first tutorial and they will also be posted on your tutor’s door.

**FINAL EXAMINATION**

The final examination will be a comprehensive examination with questions and problems in objective and problem solving items. Students will be expected to integrate and evaluate relatively complex problems. The examination will be given during the regularly scheduled examination time for the subject. Students are required to achieve at least 45% in the final examination, 50% overall to achieve a pass grade in this subject. Marks may be scaled.

**SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATION**

The procedures that apply to all applications for special consideration and supplementary examinations comply with the regulations contained in the University Undergraduate Calendar. It is your responsibility to read these rules and procedures. In particular note that if you do not attend an examination, a written application, together with supporting documentation, must be lodged no later than 7 days after that examination date. Special consideration only be grated if the examination was missed because of serious illness or other cause (s) beyond the student’s control.

Each student will be allowed only one attempt on the final examination. A student who sits for a final examination will not be granted an opportunity to sit for a supplementary examination unless he or she left the examination room because of a verified illness, having first reported that illness to the Supervisor in Charge of the examination.

If a student requests a supplementary examination or special consideration, then it is the student’s responsibility to inform the proper administrator of correct contact details (including phone, mail and e-mail contacts). The student must be available in case an appeal for a supplementary examination is granted.
PLAGIARISM
You must read and adopt the University of Wollongong Acknowledgement Practice as set out in the Undergraduate Calendar, in particular noting the severe penalties for plagiarism.

DISABILITY ASSISTANCE INFORMATION
For further information on Disability Services, please see UOW’s Undergraduate Calendar.

HOW TO SUCCEED
• Make sure keep up to date.
• Do all the workshop and tutorial questions. Understand the solutions conceptually, don’t just memorise.

If you have any difficulties, please do not hesitate to contact your tutor. If you have administrative problems, please feel free to contact me.

Dr. Monir Mir
ACCY211 Subject Coordinator
### ACCY211 Module Topics

**With**

**Tutorial and Workshop Details**

**Autumn 2003**

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<th>TOPIC</th>
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<td>1</td>
<td>No WS This Week</td>
<td>No Tutorial This Week</td>
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<td>2</td>
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<td>Chapter 4: 1, 2, 9, 18, 20 &amp; 33 Excel Application: 4-28</td>
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<td>28 Apr</td>
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<td>9, 9-16 (without Excel)</td>
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<td>Essay</td>
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