Lecturer & Subject Co-ordinator:
Ron Perrin
Room 40.341
Tel.: (02) 4221 4118 (Internal Extension x4118)

Teaching Team:

<table>
<thead>
<tr>
<th>Room No</th>
<th>Telephone</th>
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<tbody>
<tr>
<td>40.335</td>
<td>(02) 42 213739</td>
</tr>
<tr>
<td>40.322</td>
<td>(02) 42 214012</td>
</tr>
<tr>
<td>Ext Tutor</td>
<td>(02) 46 203412</td>
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Consultation Times
Members of the teaching team will post consultation times on their office door during the first week of session. Casual teaching staff who do not have accommodation on campus will provide contact details directly to those in their tutorial groups.

Lecture Timetable
Mon 2.30pm 3.30pm Room 20.1
Mon 5.30pm 6.30pm Room 38.G01 (Repeat)
Wed 2.30pm 3.30pm Room 14.G01
Wed 5.30pm 6.30pm Room 20.3 (Repeat)

Tutorial Timetable
A schedule of tutorial and workshop times and locations can be found on display on the Undergraduate Notice Board on the 3rd floor of the Commerce Faculty Building.
You are required to attend the tutorial for which you are enrolled. No tutorial can exceed 18 students. Details will also be available on the subject website - the URL will be notified in week 2 of session.

Subject Description
ACCY 312 builds on the knowledge and skills acquired in ACCY 211. The 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 theory and its relationship to decision making using appropriate models of cost behaviour, cost prediction and pricing as well as the behavioural aspects of revenue/cost management.
Learning Outcomes

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

1. Access a knowledge base and demonstrate associated skills and problem solving through the practical application of management accounting models.

2. Explain the sociological, behavioural, political, ethical and economic impact of management accounting concepts employed by the accounting profession.

Assessment Criteria

(A) Any student failing to meet ALL the following compulsory subject requirements will fail the subject.

(B) The compulsory subject requirements are:

   (i) Attendance and active participation in tutorials. (Attendance alone is not a component of the assessment). Your tutor will question you to determine whether you have developed a sufficient knowledge base and will ask you to demonstrate skills acquired before and during this subject;

   (ii) Preparation of all tutorial questions. Your tutor will examine your written attempt at the tutorial question(s) and this will be taken into account in your final tutorial mark;

   (iii) Submission of a scholarly, word-processed, case study in academically acceptable form and within the word limit specified.

   (iv) Perform satisfactorily in the case study and in terms of tutorial participation; and

   (v) Achievement of a minimum mark of not less than 50% in the final examination.

(C) The composite mark will be made up as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Marks</th>
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<tbody>
<tr>
<td>2 Case Study Reports in case study form (10 marks each)</td>
<td>20 marks</td>
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<tr>
<td>2 Multiple choice Quizzes – 15 marks each</td>
<td>30 marks</td>
</tr>
<tr>
<td>Final Exam</td>
<td>50 marks</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100 marks</strong></td>
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</table>

You should note that you must obtain a clear pass in subjects at the 300 level in order to satisfy degree requirements.

Study Time

As a general rule, each credit point per subject has a value of 2 hours study per week, including attendance at tutorials, lectures and workshops. This is a 6-credit point subject. Therefore, on average, 12 hours study per week should be devoted to this subject.

Attendance at Lectures and Tutorials

The subject has two hours of lectures per week and a one-hour tutorial. Attendance is required at all tutorials. While lectures are not compulsory, this subject addresses themes NOT COVERED IN THE TEXTBOOK, so failure to attend would tempt bad karma.

Attendance Records
Attendance records will be kept at tutorials. Records of completion of tutorial assignments will also be kept. **They are used to confirm that you have completed the compulsory requirements of the subject.**

### Tutorials

A list of tutorials and tutors will be posted on the departmental notice board in the second week of session. You should attend the tutorial for which you enrol. On the rare occasions when you cannot attend your usual tutorial you may attend an alternative session. It is your responsibility to obtain evidence of your attendance to pass on to your usual tutor. Keep in mind that marks are awarded for tutorial participation (including your written attempt at the tutorial question(s)) and therefore if your attendance at your assigned tutorial is irregular you cannot expect a satisfactory mark (if any).

### Tutorial Assignments

Tutorial discussion questions, exercises and problems will provided for each topic. The members of the teaching team value student input into tutorials. Students are expected to actively participate in tutorials. This means not only preparing answers for the set questions, but also being prepared to present those answers on the blackboard and lead the tutorial in discussing those answers.

### Prescribed Texts


### Other References

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.


Case study Assessment Criteria

When the teaching team sets about marking your case study they will consider and apply the following criteria in determining their assessment of your work.

- **Executive Summary**
  In business this part of a report is designed to allow senior management to come to grips with the recommendations of the report preparers quickly. Those who are interested can delve into the body of the report for the nitty gritty but in the executive summary the decision makers have the essential information for making a decision.

- **Structure & Presentation**
  To what extent did the structure and presentation of your case study enhance the logical coherence and flow of your arguments? You MUST USE HEADINGS and a paragraph numbering system consistent with the report style format within the body of your case study otherwise you will have marks deducted.

- **Content**
  How relevant was the content of your case study 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 case study?

- **Referencing**
  Did your references support your arguments? Did you follow the prescribed method? Check to make sure.

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Case Study Topic, Format, presentation and content requirements;

Case Studies not prepared and presented in accordance with these requirements will be penalised;

**Topic**  
Case study 1: Chapter 1, Case 1.36 - Chapter 19, Case 19.48

**Word Length**  
Not more than 1200 words each.

**Format:**  
In Report Format, the case study should be typed using double-line spacing with a left margin of 5cm. It MUST include an executive summary of not more than 20% of the word limit and a list of references. Consult the Accounting, Organisations and Society Journal, and
follow the referencing method set out therein. Only one copy of the case study is to be submitted, however, you MUST retain a printed copy of your case study.

**Presentation:**
Poorly presented case studies may be rejected outright and you may be asked to resubmit with appropriate per diem penalties imposed. Where resubmission is sought you may be penalised up to 1/2 of the marks to be awarded for the case study.

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**Acknowledgment Practice/Plagiarism 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. That other person may be an author, critic, lecturer, tutor or another student. When it is desirable, or necessary, to use another person’s materials, take care to include appropriate acknowledgement, references and attribution. In addition, please understand that plagiarism could lead to expulsion from the university.

The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism appear in the Undergraduate University Calendar. Students MUST read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with their tutor or the subject coordinator.

A plagiarised case study, which includes copying the work of another student, can receive a mark of zero.

The following Acknowledgment Practice Note, duly signed and dated, MUST appear on the front page of any work that you submit:

"I have read and adopted (in my case study), the University of Wollongong Acknowledgment Practice Code printed in the University’s Calendar.

Signed:....................................................." Date......................

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**Submission and return date for the case study are:**

Due not later than 7pm Monday 4/9/00. Case studies are to be placed into the Department of Accounting & Finance Case study Submission Box, which will be placed outside my office (Bldg. 40. Room 341) on submission day. I will remove the box promptly at 7pm on submission day. **Anything submitted after that (i.e. from 7.01 PM onwards) WILL be considered late and WILL be penalised.** If you need an extension then see 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. Your Case study will be returned to you in your first tutorial after the semester break.

Case studies not submitted within 2 weeks (14 days) of the due date will not be marked but will be recorded as having been received for the purpose of satisfying assessment requirements. **If any work remains outstanding by 3 December 2000, you will fail.** To avoid congestion of our departmental communications, I cannot accept submission 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.
Case study: Information required on the front page:

- Your full name, with your family name underlined.
- Your student number,
- Your tutor's name, with his family name underlined, (please do not tell me you do not know your tutor's name)
- Your tutorial time, day and room number,
- The Acknowledgment Practice Note - signed and dated.

Special Consideration and Supplementary Examinations

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination, to advise the Vice-Principal (Administration) in writing of the details and submit a Medical Certificate not later than seven (7) days after the date of the examination. The Head of Department will consider these. 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 Department within three weeks of the end of the formal examination period. Students will be notified of the exam at least five working days beforehand. It is your responsibility to ensure that the University has a correct record of your current address. Situations where students are unable to sit the supplementary examination will be considered individually but another supplementary examination will not be provided. Other action such as support for a result of "Discontinued" rather than "Fail" may be considered, if appropriate.

It is the responsibility of that student to ascertain the date of the deferred examination and to ensure that both the University Administration and the Department of Accountancy Administrative Assistant have the correct address and telephone number of the student.

Full details of the university's policy regarding special consideration are available in the University's General Calendar.

Queries and Questions

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

Subject Rules and University Policies

The University of Wollongong Undergraduate Calendar, 2000 contains, among other things, information relating to:

- Supplementary Examinations,
- The Code of Practice, relating to Students (this imposes a number of responsibilities upon you),
- The Codes of Practice relating to Teaching and Assessment (these Codes impose a number of obligations upon me and my teaching team)
- A note regarding Non-Discriminatory Language Practice and Presentation. This imposes a number of obligations upon you, especially regarding your written work. The Policy concerns guidelines for referring to minority groups, gender inclusive language and sex role stereotyping/status issues.

Students with Disabilities
If you have a disability that requires reasonable accommodation in this subject, you are strongly advised to resolve these issues early in the semester with one of the following people: The Disability Liaison Officer, and/or me, as subject coordinator.

**Study Effort**

Successful completion of this subject requires an understanding of complex issues, which cannot be acquired ‘over night’. You are urged to work consistently through the session and not attempt a last minute cram. Consistent effort includes completion of all tutorial questions, quizzes and attendance at lectures. These assessment requirements have been selected to help you acquire the knowledge and skill required to successfully complete this subject. You must also become familiar with the world of commerce. Read the financial papers (e.g., The Financial Review, the business section of the Sydney Morning Herald, BRW whatever!) and management accounting professional journals. Watch business programs on Sunday morning TV, check out the news on business operations, and always remember that you shouldn't believe everything you read, see or hear.

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

*Ron Perrin (on behalf of the teaching team.)*

**Topic Schedule**

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Lecture Topic and readings</th>
<th>Tutorial Work</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10 &amp; 12 Jul</td>
<td>Conceptual, social and political issues informing management accounting</td>
<td>No tutes this week</td>
</tr>
<tr>
<td>2</td>
<td>17 &amp; 19 Jul</td>
<td>Activity Based Management HMS10</td>
<td>Group Discussion</td>
</tr>
<tr>
<td>3</td>
<td>24 &amp; 26 Jul</td>
<td>Managing Quality and Time HMS11</td>
<td>10.1, 10.11, 10.19, 10.20, 10.29, 10.46</td>
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<tr>
<td>6</td>
<td>14 &amp; 16 Aug</td>
<td>Organisational Design, Responsibility Accounting and Evaluation of Divisional Performance HMS19</td>
<td>Quiz 1 in lecture on 16 August</td>
</tr>
<tr>
<td>8</td>
<td>28 &amp; 30 Aug</td>
<td>Strategic Management Accounting: Reading – Aryee</td>
<td>19.43, 19.44</td>
</tr>
<tr>
<td>9</td>
<td>4 &amp; 6 Sep</td>
<td>Transfer Pricing HMS20 Case studies due by 7pm 4 September</td>
<td>Discussion Questions</td>
</tr>
<tr>
<td>10 &amp; 11</td>
<td>9 Sep to 8 Oct – Recess</td>
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<tr>
<td>Week</td>
<td>Date</td>
<td>Topic</td>
<td>References</td>
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<tr>
<td>15</td>
<td>30 Oct &amp; 1 Nov</td>
<td>Management Accounting in the Public Sector and Not-for-Profit organizations - issues</td>
<td>Discussion Questions</td>
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