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[\(map GH32, reference G3\)](#)

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## Course Outline

### BUSN3003 Advanced Management Accounting

### Semester 1, 2011

*STUDENTS: Course details change from semester to semester. **Please check** that you are reading the Course Outline for the correct semester.*

#### Course Description

Over the last fifteen years management accounting issues of organisational cost management and management control systems have been recognised as increasingly important. This course seeks to: (a) develop the student's ability to apply management accounting techniques to cost management practices; (b) examine the forms and behavioural consequences of the implementation of management accounting systems in organisations; (c) develop an appreciation of the benefits and limitations of management accounting systems in organisational contexts; (d) enhance the student's ability to assimilate and communicate management accounting ideas and information; and (e) promote a critical interpretation of the use of management information and control systems. .

The content, structure and assessment of the course have been designed to enhance student skills, advance knowledge and provide a vocationally relevant program for those intending to pursue careers in accounting, management and finance. The course retains the functional areas of control and performance measurement (adopted as the basis for BUS2011) as a structural foundation but seeks to introduce students to more advanced accounting issues. Therefore technical issues of cost management and management accounting control systems are explored within a broader social and organisational context.

## Contacts

Role	Office address	Email	Telephone	Consultation Times
Course Convenor and Lecturer (Course Authority) <b>Habib Mahama</b>	Room 3.27 CBE Bldg (Building 26C)	<a href="mailto:habib.mahama@anu.edu.au">habib.mahama@anu.edu.au</a>	6125 4857	Monday 15:00-17:00
Student Administrators Julia Woodruff Afsana Hassan	HN 2037 Hanna Neumann Bld 21	<a href="mailto:enquiries.abis@anu.edu.au">enquiries.abis@anu.edu.au</a>	6125 0025 or 6125 7968	Office hours 9am – 5pm Monday – Friday

## Communication

### Email

If necessary, the lecturers and tutors for this course will contact students on their official ANU student email address. Information about your enrolment and fees from the Registrar and Student Services' office will also be sent to this email address.

### Announcements

Students are expected to check the Wattle site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door of the relevant room.

### Course URLs

More information about this course may be found on:

- [Study @ ANU](#),
- the [College of Business and Economics website](#), and
- [Wattle](#), the University's online learning environment. Log on to Wattle using your student number and your ISIS password.

## Course Information

### Learning Outcomes

#### *Content-based Learning Outcomes*

Upon successful completion of the requirements for this course, students will:

- a. Develop an awareness of the organisational, social and environmental context of management accounting;
- b. Acquire skills required to apply management accounting techniques to organisational cost management practices;
- c. Be able to deal with the complexities of management accounting control systems design and implementation in organisations;
- d. Be able to critically analyse current management accounting techniques and practices in their organisational context;
- e. Be able to evaluate the effectiveness of alternative management accounting techniques;

### *Desired Skills-based Outcomes*

Upon successful completion of the requirements for this course, students will be able to:

- f. Learn independently and to assume responsibility for the learning process;
- g. Learn within teams – to co-operate with team members, to assume leadership and to manage differences and conflicts;
- h. Conduct applied business research – acquiring, analysing and presenting knowledge;
- i. Tolerate ambiguity in managerial and organisational problem-solving; and
- j. Think critically about informing literatures (both research and practitioner-based literature) and extant organisational practices.

### **Workload**

Students taking this course are expected to commit at least 10 hours a week to completing the work.

This will include:

- 3 hours a week: seminar
- 2 hours a week: working on the wattle site, including discussions and online learning
- 5 hours a week: reading, research, writing and assignment preparation

### **Course Delivery**

#### *Seminars*

This course consists of three-hour seminars per week. Seminars will provide instruction in the use of relevant management accounting techniques and will raise issues relating to the use of such techniques in complex organisational settings. Seminars will also develop technical skills in computation, skills in the application of management accounting techniques to organisational situations and problems, and will canvass issues relating to the design of management accounting systems. During seminars, instructor-centred discussions, syndicate exercises, student presentations and quizzes may be held.

Each week, seminar questions will be used in analysing the topic under consideration. These questions and lecture notes will be posted on wattle in the week prior to the seminar being held. It is the responsibility of the student to download these materials prior to each seminar. In order to maximise the benefits of attending seminars, students are expected/ encouraged to read the relevant study materials thoroughly before attending seminar. You are required to prepare written responses to these questions prior to the seminar to which they are related.

#### *Self Study*

Self study is a key element of the learning design of this course. The course textbook and other recommended text provide self study materials to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility in the learning process, and to make the seminar more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self study materials.

## Study Schedule

Week beginning	Theme	Activity	Readings	
21 Feb	<b>Introduction</b>	Introduction to Management Accounting and Control	Merchant Chaps 1, 2, &3	
28 Feb	<b>Cost management systems</b>	Managing Cost	Langfield-Smith Chap 16 Additional reading available on Wattle	
07 Mar		Managing Quality	Langfield-Smith Chap 16 Additional reading available on Wattle	
14 Mar		Managing Inventory	Available on wattle	
21 Mar		Throughput Accounting and the Theory of Constraints	Langfield-Smith Chap 16 Additional reading available on Wattle	
28 Mar		Designing Management Control Systems	Merchant Chaps 4, 5, & 6	
04 Apr	<b>Management Control Systems</b>	<b>Mid Semester Exam</b>		
25 Apr		<b>Anzac Day – No Lecture</b>		
02 May		Responsibility Centres and Transfer Pricing	Merchant Chap 7	
09 May		Planning and Budgeting Systems	Merchant Chap 8 Additional reading available on Wattle	
16 May		Incentive Compensation Systems	Merchant Chap 9	
23 May		Performance Measurement Systems	Merchant Chaps 10, 11 & 12	
30 May			Presentation of Group Case Analysis Course Review	All

## Assessment

### Proposed Assessment Schedule

Details about assessment may change during the first two weeks of semester. Please ensure that you check with your lecturer or tutor about any changes. Changes to the assessment schedule will be posted to the Wattle site.

Assessment item	Description and detail of assignment	Due Date	Weighting (%)
Mid Semester Exam	Details on Wattle	Week 7	20%
Group Case Analysis	Details on Wattle	4pm Thursday 5 <sup>th</sup> May	20%
Presentation of Group Case Analysis	Details on Wattle	Week 13	10%
Examination	Location and time TBA	Exam Period	<u>50%</u>
Total			<u>100</u>

### Learning Outcomes-Assessment

How well have you achieved the learning outcomes for this course? Your lecturer makes this judgement based on your assignments and examination papers. This table illustrates how each assessment item provides evidence about your achievements against each learning outcome.

Course Learning Outcomes Upon successful completion of the requirements for this course, students will be able to:	Mid Semester Quiz	Group Case Analysis	Presentation of Group Cases Analysis	Examination
a	x	x	x	x
b	x	x	x	x
c		x	x	x
d		x	x	x
e	x	x	x	x
f	x			x
g		x	x	
h		x	x	
i	x	x	x	x
j		x	x	x

### Assessment Details

#### Mid Semester Exam (20%)

A mid semester quiz will be held in **week 7** at the normal seminar time. The quiz will be based on materials covered week 2, 3, 4, and 5. Further information regarding the mid semester exam will be provided in a separate announcement on Wattle.

### **Group Case Analysis (20%)**

You will be required to participate in a group case study. The case study will be undertaken by groups of five or six students. Self and peer assessment will be used in the determination of the final mark of each student in a group. The case study is to be submitted in the assignment box under the ABIS Office front counter no later than **4.00 p.m. on 5th May 2011**. The composition of groups for the case study must be finalised by week 3 and submitted, in writing, to the Course Coordinator (a form is provided in the assignment). Details of the case study will be issued separately on Wattle. Please note that there are penalties for late submissions, outlined below. Late assignments are to be placed in the assignment box (which is located in the School's foyer under the main counter) with a note on the cover sheet stipulating the due date and actual date of submission

### **Presentation of Group Case Analysis (10%)**

Each group will be required to present their case analysis for 20 minutes in **week 13**.

### **Assignment submission**

Assignments are to be submitted in the slot under the counter of the ABIS office. All assignments for ABIS courses go in the same slot. All assignments are cleared, sorted and date-stamped at 4pm daily.

Late assignments will not be accepted without valid reasons. For example, a medical certificate is required for illness. Having other competing assignments due on the same day is not a valid reason. If your work is submitted late, it will attract the following penalties:

<b>Lateness</b>	<b>Penalty</b>
1 day	20% of awarded mark
2 days	30% of awarded mark
3 days	50% of awarded mark
4 days or more	No marks will be awarded

### **Requests for Extensions**

*All requests for extensions to the submission deadline should be directed to the Course Coordinator. Non-submission of a compulsory assignment will preclude students from qualifying for a supplemental or further examination.*

### **Assignment Presentation**

- *Assignments are to be word-processed. The use of strict, professional expression is expected.*
- Assignments are to be submitted with an ABIS Assessment Cover Sheet attached to the front page (available from school office).
- Assignments should not be submitted in plastic cover sheets/folders.

### **Return of Assignments**

During teaching periods assignments will be handed back in class after the presentations. At the end of semester students should follow the tutor's instructions regarding where to collect assignments from. After this Assignments will be available for collection in the exam viewing

sessions for final exams of the same semester. Please note that after this assignments will be securely destroyed by the school office.

### **Retention of Assignments**

Students should keep a hard copy of assignments and related documents which are to be made accessible to Course Coordinators if required. Students should also keep returned marked assignments until final results for the semester are posted. Queries concerning the awarded mark can only be resolved with the original assignment.

### **Information about examinations**

#### *Final Examination*

The final examination for this course will be conducted at the end of semester at a time to be determined. The link to the final examination timetable is published on the following website: <http://timetable.anu.edu.au/>. The allocated time for the final examination will be 15 minutes of study time plus 3 hours of writing time.

#### *Final Examination Viewing Sessions*

Students' exam script books are made available for individual inspection at advertised times following the release of results. Notices will be posted on the course website once the session times and venues are confirmed. Question papers and multiple choice answer sheets are not made available in these sessions. Students will need to provide their ANU student ID card to view their examination.

## **Texts and Other Reading**

### **Prescribed Texts**

Merchant, Kenneth A. and Van der Stede Wim A. (2007) 'Management Control Systems: Performance Measurement, Evaluation and Incentives', 2<sup>nd</sup> Edition, Prentice Hall, Sydney.

### **Recommended Reading:**

- 1 Langfield-Smith, K., Thorne, H., and Hilston, R.W. (2009) Management Accounting: Information for managing and creating value, 5th Edition, North Ryde: McGraw-Hill Irwin
- 2 Horngren, C., Datar, S. and Foster, G. (2006) Cost Accounting: A Managerial Emphasis. 12<sup>th</sup> Edition, Pearson Education.
- 3 Ashton, D, Hopper, T and Scapens R.W. (1994) *Issues in Management Accounting*: Prentice Hall, London.
- 4 Groot. T., and Lukka. K., (eds), (2000) *Cases in Management Accounting, Current practices in European companies*, Prentice Hall, London.
- 5 Atkinson, A.A., Kaplan. R.S. & Young M. S., (2004) *Management Accounting* ( 4<sup>th</sup> Edition), Pearson Education International.

### **Requisites, including assumed knowledge, required skills, and recommended courses**

- BUS2011 / COMM2011 Management Accounting.
- Incompatible with COM3003 Management Decision Making

## General Information for all Students

### CBE Student Office

<http://www.cbe.anu.edu.au/>

The CBE Student Office provides assistance with program and course selection, enrolment, change of program, variation to enrolment, status and other general matters. It is located on Level 2 of CBE Building 26c, contact details:

- T: (61) 02 6125 3807                      E: info.cbe@anu.edu.au

### Main Administrative Dates 2011

[http://www.anu.edu.au/sas/SEAP\\_guide/](http://www.anu.edu.au/sas/SEAP_guide/)

The main administrative dates regarding teaching sessions, course census dates, examination period, graduation and enrolment variations (i.e. add and drop courses) are available from the ANU SEAP Guide 2011.

### Associate Dean (Education)

Dr Royston Gustavson is the Associate Dean (Education) in the ANU College of Business & Economics.

### ANU Student Support

*Academic Skills and Learning Centre*    <http://www.anu.edu.au/academicskills/>

The Academic Skills and Learning Centre, in the Pauline Griffin Building, offers services to students regarding a range of academic issues including essay writing, note-taking, referencing, reading, examination preparation, and plagiarism.

*ANU College*    <http://www.anucollege.com.au/>

ANU College offers the following introductory and extended programs:

- maths bridging courses; and
- English language support for students from non-English-speaking backgrounds.

*Information Literacy Program*    <http://ilp.anu.edu.au/index.html>

Workshops are available to undergraduate and graduate students to develop skills in handling information and communication technologies.

## Policies, Procedures and Rules

### ANU SEAP Guide 2010

[http://www.anu.edu.au/sas/SEAP\\_guide/](http://www.anu.edu.au/sas/SEAP_guide/)

The Student Enrolment and Administrative Procedures Guide (SEAP) supplements the ANU Undergraduate Handbook information available on Study@ANU (<http://info.anu.edu.au/studyat/>), the ANU Rules (<http://www.anu.edu.au/cabs/rules/>), and the Graduate Research website (<http://www.anu.edu.au/graduate/>).

### Information for Enrolled Students

[http://cbe.anu.edu.au/Current\\_Students/general\\_info/](http://cbe.anu.edu.au/Current_Students/general_info/)

Students are expected to be familiar with the ANU College of Business & Economics and university-wide policies and procedures on the following:

- Code of Practice for Student Academic Honesty
- Assessment Arrangements for Students from Language Backgrounds Other Than English
- Academic Progress Rules and Procedures
- Special examinations/consideration
- Supplementary examinations

- Review of assessment procedures

### Special Examinations

[http://cbe.anu.edu.au/Current\\_Students/general\\_info/specexam.asp](http://cbe.anu.edu.au/Current_Students/general_info/specexam.asp)

You must contact the College Office for guidance on the procedure for special examinations for final examination. Do not approach your lecturer for this information.

Students who are unable to attend an examination for reasons outlined in the policies above, may **apply** to sit a special examination by lodging an application with the College Student Administration Office no later than 72 hours after the scheduled examination. It is important to emphasise that **travel arrangements and minor illnesses are not normally acceptable grounds for special examinations** (Section 2, College 'Special Examination Policy').

**Section 7.7 of the 'Student Enrolment and Procedures Guide 2009' states:**

***Students must make themselves available for the duration of the examination period in order to attend any special examination that may be required.***

If you know in advance of circumstances whereby you will be unable to sit the examination, you should lodge an application for a special examination as soon as possible.

The dates on which Special Examinations will be held will be published on the School website when the final timetable is published.

Applications for special examinations must be correctly completed with all original supporting documentation attached. Where an application is made on the grounds of sickness, Section B of the application **must be completed by a medical practitioner** and a detailed medical certificate stating the effect on your capacity to sit the examination is required.

**The medical certificate must carry the stamp from the medical practice, and will not always be sufficient evidence.**

Special examinations are **not** automatically granted. If approved, successful candidates are required to contact the relevant School Office to obtain details of the special exam. If you do not sit the examination, or your application for a special examination is declined, then you will fail the course as incomplete.

It is not grounds for a further special examination if students are not contactable and miss the scheduled examination date.

### Special Consideration

If illness or other disruptive events have affected your preparation for, or performance during, an examination, you can bring this to the attention of the examiners by making a request for special consideration using the Application for Special Consideration form.

Requests for special consideration must be lodged with the relevant **School Office** before the scheduled date of the examination. However, if it relates to a problem that arose during the examination, it should be submitted immediately after the examination (see the invigilator).

Requests for special consideration must be accompanied by documentation of the illness and/or a letter setting out the reasons for the difficulties in studying for or sitting an examination. The examiners will take this into account in awarding the final grade.

### Special Arrangements

If you have a disability or disorder (permanent or temporary) which makes undertaking a formal sit-down examination difficult, then **you are responsible for requesting special arrangements to be made for your examination**. In the past these arrangements have included the use of special equipment, additional time, writing breaks, a scribe (someone to write for you), etc.

Please contact the Examinations and Graduations Office early in the semester and **at least 10 days prior to the examination period**.

Failure to make appropriate arrangements for an examination may result in a subsequent application for a special examination/special consideration being declined.

## Disabilities

If you have any queries about special arrangements with respect to disabilities, please refer to the Disabilities Officer. The ANU Disability Services Centre's website is at <http://www.anu.edu.au/disabilities/>.

## Supplementary Examinations

In accordance with the University Examinations Rules 2009 (No. 3), you may be provided with a supplementary examination. <http://www.anu.edu.au/cabs/rules/ExamsRules.pdf>

If you have qualified for a supplementary examination, your grade will be recorded as a PX on your Notification of Results. **You must notify the School Office, in writing (email is satisfactory), within 7 days of the official publication date of examination results to indicate your acceptance or otherwise to sit the supplementary examination.**

If you pass the supplementary examination you will receive the grade of PS (pass at supplementary examination) and a mark of 50. If you are unsuccessful, or you decide not to sit the supplementary examination, your grade will be recorded as N (fail) and your original mark will stand.

Supplementary examinations will be held early in the next semester on dates to be advised. For information regarding the timing and venues for supplementary examinations please refer to the school websites in week 2 of the current semester:

ABIS: <http://www.cbe.anu.edu.au/schools/abis/>

ECONOMICS: <http://www.cbe.anu.edu.au/schools/eco/>

FAS: <http://www.cbe.anu.edu.au/schools/fas/>

MMIB: <http://www.cbe.anu.edu.au/schools/mmib/>

Travel plans should be made accordingly as travel plans are not an acceptable reason to miss a supplementary examination.

## Results and Examinations

In accordance with the University Assessment Grades/Codes, CBE applies the following scale when awarding grades:

Final Pass Grades	
HD – High Distinction	80–100
D – Distinction	70–79
CR – Credit	60–69
P – Pass	50–59
PS – Pass at supplementary examination	50
Final Fail Grades	
N – Fail	00–49
NCN – Not Completed/Fail	
WN – Withdrawn with failure	
Interim Codes (used when a result for a course has not yet been finalised)	
DA – Deferred assessment	
PX – Offered supplementary assessment	
RP – Result pending	
WA – Withheld for administrative reasons	

## Results Notification

To access results students should check their ISIS accounts on the advertised date for release of examination results. After publication, students enquiring about results must provide an ANU student card as proof of identification to the Examinations, Graduations, Prizes and Timetabling Office (Building 12). For privacy reasons students should not make enquiries regarding the results of other students.

## Examination Timetable – Final Examination Period

<http://timetable.anu.edu.au/>

Details of the final examination timetable are available on the ANU Timetabling website. The onus is upon students to acquire their own scheduling details.

## Examination Timetable – Mid-Semester Examinations

When a mid-semester exam is scheduled, timetable information will be posted by the relevant School.

## Misconduct

<http://www.anu.edu.au/cabs/rules/DisciplineRules.pdf>

In relation to an examination, misconduct on the part of a student includes:

- cheating;
- plagiarism (including the reproducing in, or submitting for assessment for, any examination, by way of copying, paraphrasing or summarising, without acknowledgement and with the intention to deceive, any work of another person as the student's own work, with or without the knowledge or consent of that other person);
- submitting for an examination any work previously submitted for examination (except with the approval of the prescribed authority);
- failing to comply with the University's instructions to students at, or in relation to, an examination;
- acting, or assisting another person to act dishonestly, in or in connection with an examination; and/or
- taking a prohibited document into an examination venue.

The administrative procedures regarding misconduct are incorporated in the ANU Discipline Rules.

## Plagiarism

<http://academichonesty.anu.edu.au/>

The College regards plagiarism as any appropriation of the ideas or expressions of another without relevant and appropriate acknowledgment. This includes un-attributed appropriation of text or content and may extend to improper referencing. Plagiarism will not be tolerated in any course and all discovered instances would be pursued to the full extent allowable under the rules.

Where students have doubts as to how to deal with or acknowledge source materials in course assignments they should consult the lecturer or tutor.

The penalties and administrative procedures regarding plagiarism are incorporated in the ANU Policy on Academic Honesty.

On-line material discussing plagiarism and referencing styles is available from the Academic Skills and Learning Centre Web page (<http://www.anu.edu.au/academicskills/>).