

	<b>ANU College of Business and Economics</b>	<b>Research School of Accounting</b>
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## BUSN2011

# Management Accounting

This course provides students with an appreciation of management accounting concepts related to the management functions of decision-making, planning and control. The course introduces a range of management accounting tools, including job and process costing, variance analysis, activity based costing and the balanced scorecard. Students are introduced to the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.

<b>Course URL</b>	<a href="http://programsandcourses.anu.edu.au/2017/course/BUSN2011">http://programsandcourses.anu.edu.au/2017/course/BUSN2011</a>
<b>Mode of Delivery</b>	On campus
<b>Prerequisites</b>	<a href="#">BUSN1002</a> Accounting Processes and Systems
<b>Incompatible Courses</b>	N/A
<b>Course Convenor (Weeks 1-6)</b>	<a href="#">Dr Alex Wang</a>
<b>Phone</b>	+61 2 6125 7374
<b>Email</b>	<a href="mailto:alex.wang@anu.edu.au">alex.wang@anu.edu.au</a>
<b>Office</b>	CBE Building 26C, Room 3.14
<b>Office hours for student consultation</b>	To be announced on the <a href="#">Wattle</a> course site
<b>Course Convenor (Weeks 7-12)</b>	<a href="#">Dr Lingwei Li</a>
<b>Phone</b>	+61 2 6125 1857

<b>Email</b>	<a href="mailto:lingwei.li@anu.edu.au">lingwei.li@anu.edu.au</a>
<b>Office</b>	CBE Building 26C, Room 3.23
<b>Office hours for student consultation</b>	To be announced on the <a href="#">Wattle</a> course site
<b>Tutor(s) (optional)</b>	To be announced on the <a href="#">Wattle</a> course site
<b>Student Administration</b>	Room 2037 Hanna Neumann Building 21 <a href="mailto:enquiries.rsa@anu.edu.au">enquiries.rsa@anu.edu.au</a> 6125 0025 or 6125 7968 Office Hours: Monday-Friday 9-5 pm

## SEMESTER 2

2017

## **COURSE OVERVIEW**

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### **Learning Outcomes**

Upon successful completion of this course students will be able to:

1. be familiar with a range of management accounting tools, including: variance analysis; contribution margin analysis; activity analysis; cost estimation using regression analysis;
2. know how to apply management accounting tools for the following purposes: budgetary control; pricing; cost allocation; performance evaluation;
3. appraise the costs and benefits of different conventional and modern costing systems (e.g., absorption and variable costing, standard costing, activity-based costing);
4. appreciate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting;
5. learn within teams to co-operate with team members, to assume leadership and to manage differences and conflicts.

### **Assessment Summary**

<b>Assessment Task</b>	<b>Value</b>	<b>Due Date</b>	<b>Date for Return of Assessment</b>
1. Tutorial Work	5%	Weeks 2 - 12	Week 6 and 12
2. Mid-semester Exam	25%	Week 6	Week 7
3. Team Case Study	20%	Week 9	Week 12
4. Final Exam	50%	Examination Period	TBD

### **Research-Led Teaching**

This course draws upon business practices, case studies and the research experience of the convenor. The team assignment is set in a practical business context and requires students to conduct research and refer to past empirical accounting research.

### **Feedback**

#### **Staff Feedback**

Students will be given feedback in various ways in this course, including verbal or written feedback on the return of assessment tasks, during class discussion, or during consultation with lecturers and tutors.

#### **Student Feedback**

ANU is committed to the demonstration of educational excellence and regularly seeks feedback from students. One of the key formal ways students have to provide feedback is through Student Experience of Learning Support (SELS) surveys. The feedback given in these surveys is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching, and opportunities for improvement.

For more information on student surveys at ANU and reports on the feedback provided on ANU courses, go to:

<http://unistats.anu.edu.au/surveys/selt/students/> and  
<http://unistats.anu.edu.au/surveys/selt/results/learning/>

## **Policies**

ANU has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and implement them. You can find the University's education policies and an explanatory glossary at: <http://policies.anu.edu.au/>

Students are expected to have read the [Academic Misconduct Rule](#) before the commencement of their course.

Other key policies include:

- Student Assessment (Coursework) Policy
- ([https://policies.anu.edu.au/ppi/document/ANUP\\_004603](https://policies.anu.edu.au/ppi/document/ANUP_004603))
- Student Assessment (Coursework) Procedure
- ([https://policies.anu.edu.au/ppi/document/ANUP\\_004604](https://policies.anu.edu.au/ppi/document/ANUP_004604))
- Student Surveys and Evaluations
- ([https://policies.anu.edu.au/ppi/document/ANUP\\_004601](https://policies.anu.edu.au/ppi/document/ANUP_004601))
- Copyright (<http://copyright.anu.edu.au/>)

## **Examination material or equipment**

Details regarding materials and equipment that is permitted in an examination room can be found on the ANU website:

<http://www.anu.edu.au/students/program-administration/assessments-exams/examination-conduct>

Information regarding permitted examination materials for the course will be available on the examination timetable website when the examination timetable is released:

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

## **READING LISTS**

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### **Prescribed Texts**

Horngren, C., Datar, S., Rajan, M., Wynder, M., Maguire, W. and Tan, R. (2014) *Cost Accounting. A Managerial Emphasis*, 2nd Australian Edition, Pearson Education.

Students are expected to have previewed the relevant reading(s) prior to each lecture. There are other texts for an alternative coverage of the material. Students are expected to have access to a copy of the prescribed book for the duration of the semester. The book can be purchased from the co-op bookshop, with a small number of copies also available for 2 hour loan in the reserve loan section of the Chifley Library.

### **Other References**

Hansen, D.R. and Mowen, M.M. (2006) *Cost Management: Accounting and Control*, 5th edition, South-Western College Publishing.

Garrison, R.H., Noreen, E.W. and Brewer, P. C. (2006) *Managerial Accounting*, 11th edition, McGraw-Hill/ Irwin.

Kaplan, R.S. and Atkinson, A.A. (1998) *Advanced Management Accounting*, 3rd edition, Prentice Hall.

Cielens, M. and Aquino, M. (1999). *The Business of Communicating*, 4th edition, McGraw-Hill/ Irwin.

Dwyer, J. (2009). *Communication in Business: Strategies and Skills*, 4th edition, Pearson Education.

Eunson, B. (2005). *Communicating in the 21st Century*. John Wiley and Sons.

Manalo, E., Wong-Toi, G. and Hansen, M. (1998). *The Business of Writing: Written Communication Skills for Business Students*. Addison Wesley Longman.

May, C. B. and May, G. S. (2003). *Effective Writing: A Handbook for Accountants*, 6th edition, Prentice Hall.

Windschuttle, K. and Elliot, E. (1999). *Writing, Researching, Communicating: Communication Skills for the Information Age*, 3rd edition, McGraw-Hill.

### Online References

ANU library catalogue at <http://anulib.anu.edu.au/>

CPA Australia - <http://www.cpaaustralia.com.au>

The Institute of Chartered Accountant in Australia (ICAA) - <http://www.charteredaccountants.com.au/>

UK Chartered Institute of Management Accountants at <http://www.cimaglobal.com/>

Textbook Online Resource - <http://www.pearson.com.au/myaccountinglab>

### COURSE SCHEDULE

Week	Summary of Activities	Assessment
1	Introduction to Cost Terms and Concepts	
2	Cost Behaviour CVP Analysis	
3	Job and Process Costing System	
4	Activity-Based Costing and Management	
5	Enterprise Information Systems & Management Accounting	
6	Mid-term Exam <b>(No Lecture or Tutorial)</b>	
<b>Mid-Semester Break</b>		
7	Budgets and Flexible Budgets	
8	Overhead Cost Variances and Management Control	
9	Allocation of Support Department Costs	<i>Team Case Study Due</i>
10	Introductory Decision Making (Relevant Costing and Pricing Issues)	
11	Introduction to Performance Measurement	
12	Measuring and Reporting Sustainability	
	Examination period	

## ASSESSMENT REQUIREMENTS

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The ANU is using Turnitin to enhance student citation and referencing techniques, and to assess assignment submissions as a component of the University's approach to managing Academic Integrity. For additional information regarding Turnitin please visit the [ANU Online](#) website.

Students may choose not to submit assessment items through Turnitin. In this instance you will be required to submit, alongside the assessment item itself, copies of all references included in the assessment item.

Any student identified, either during the current semester or in retrospect, as having used ghost writing services will be investigated under the University's Academic Misconduct Rule.

### Assessment Tasks

This table illustrates how each assessment item provides evidence about your achievements against each learning outcome.

	<b>Tutorial Work</b>	<b>Team Case Study</b>	<b>Mid-Semester Examination</b>	<b>Final Examination</b>
▪ LO1	√	√	√	√
▪ LO2	√	√	√	√
▪ LO3	√	√	√	√
▪ LO4	√			√
▪ LO5	√	√		

### Tutorial Work

Tutorial questions are provided with the aim of encouraging you to assume responsibility in the learning process. The tutorial participation mark will be determined after taking into consideration tutorial participation (e.g. class discussion, group presentation and responding to questions) throughout the semester as well as the preparation of set questions, exercises and problems for each tutorial. Each tutorial is worth a maximum of 1 mark and the overall tutorial mark is the sum of your top five tutorial marks.

### Team Case Study

<b>Due Date</b>	4 <sup>th</sup> October 2017 (Week 9)
<b>Details</b>	This is a team assignment to be completed in teams of 3 to 4 students. Further details will be available on Wattle latest by Week 5.
<b>Presentation requirement</b>	Assignments are to be word-processed, using the Times New Roman font size 12 (or equivalent). The line spacing must be at least a line and a half and there must be a minimum page margin 2.5 cm on all sides. Use of strict, professional expression is expected.

## **Assignment submission**

The assignment must be submitted in the slot under the counter of the Research School of Accounting (RSA) Office by 4pm on the due date. All assignments are cleared, sorted and date-stamped on due date.

Do not hand your assignment to the lecturer or tutor. If you intend to submit the assignment prior to the due date, you must advise the office staff in advance of your intention to do so.

Late assignments are to be placed in the assignment submission box with a note on the cover sheet to stipulate the due date and actual date of submission.

Assignments must include the [RSA cover sheet](#). Please keep a copy of tasks completed for your records.

## **Extensions and penalties**

Extensions and late submission of assessment pieces are covered by the [Student Assessment \(Coursework\) Policy and Procedure](#).

The Course Convenor may grant extensions for assessment pieces that are not examinations or take-home examinations. If you need an extension, you must request in writing on or before the due date. If you have documented and appropriate medical evidence that demonstrates you were not able to request an extension on or before the due date, you may be able to request it after the due date.

Late submission of assessment tasks without an extension are penalised at the rate of 5% of the possible marks available per working day or part thereof. Late submission of assessment tasks is not accepted after 10 working days after the due date, or on or after the date specified in the course outline for the return of the assessment item.

## **RESUBMISSION OF ASSIGNMENTS**

This course does not accept resubmission of assignment.

## **REFERENCING REQUIREMENTS**

It is the responsibility of each individual student to ensure that:

1. you are familiar with ANU policy for academic integrity
2. work submitted for assessment is original
3. appropriate acknowledgement and citation is given to the work of others
4. you declare your understanding of, and compliance with, the principle of academic integrity by completing the appropriate cover sheet when submitting assessment items

For information on academic honesty and integrity please refer to <http://academichonesty.anu.edu.au/>

## **EXAMINATIONS**

### **Mid-Semester Examination**

In Week 6, topics covered from Weeks 1 to 5 up to, and including, “Enterprise Information System & Management Accounting” will be examined. You will be advised of the examination time on Wattle, in

lectures and on the notice board outside the RSA Office. This examination is closed book but the following are permitted:

- Translation dictionaries with signed permission forms. Permission forms for translation dictionaries are available from the Wattle or the RSA School Office foyer. Electronic dictionaries are not allowed.
- Non-programmable calculator.

### **Final Examination**

The final examination will involve a 3 hour paper, plus a 15 minute reading time. The examination will be based on the topics scheduled in weeks 1 to 12 inclusive. The examination will be a closed book. Permitted materials for the final examination:

- Translation dictionaries with signed permission forms. Permission forms for translation dictionaries are available from the Wattle or the RSA School Office foyer. Electronic dictionaries are not allowed.
- Non-programmable calculator.

### **Scaling**

Your final mark for the course will be based on the **raw** marks allocated for each of your assessment items. However, your final mark may not be the same number as produced by that formula, as marks may be **scaled**. Any scaling applied will preserve the rank order of raw marks (i.e. if your raw mark exceeds that of another student, then your scaled mark will exceed the scaled mark of that student), and may be either up or down.

### **Privacy Notice**

The ANU has made a number of third party, online, databases available for students to use. Use of each online database is conditional on student end users first agreeing to the database licensor's terms of service and/or privacy policy. Students should read these carefully.

In some cases student end users will be required to register an account with the database licensor and submit personal information, including their: first name; last name; ANU email address; and other information.

In cases where student end users are asked to submit 'content' to a database, such as an assignment or short answers, the database licensor may only use the student's 'content' in accordance with the terms of service – including any (copyright) licence the student grants to the database licensor.

Any personal information or content a student submits may be stored by the licensor, potentially offshore, and will be used to process the database service in accordance with the licensors terms of service and/or privacy policy.

If any student chooses not to agree to the database licensor's terms of service or privacy policy, the student will not be able to access and use the database. In these circumstances students should contact their lecturer to enquire about alternative arrangements that are available.

## **TUTORIAL / SEMINAR REGISTRATION**

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Tutorial signup for this course will be done via the Wattle website. Detailed information about signup times will be provided on Wattle. When tutorials are available for enrolment, follow these steps:

1. Log on to [Wattle](#), and go to the course site.
2. Click on the link “Tutorial signup here”
3. On the right of the screen, click on the tab “Become Member of .....” for the tutorial class you wish to enter.
4. Confirm your choice

If you need to change your enrolment, you will be able to do so by clicking on the tab “Leave group...” and then re-enrol in another group. You will not be able to enrol in groups that have reached their maximum number. Please note that enrolment in ISIS must be finalised for you to have access to Wattle.

## **SUPPORT FOR STUDENTS**

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The University offers a number of support services for students. Information on these is available online from <http://www.anu.edu.au/students/communities-events>