

Unit Outline

ACCT3001 Management Control Systems Semester 1, 2018

Unit study package code:	ACCT3001
Mode of study:	Fully Online
Tuition pattern summary:	This unit does not have a fieldwork component.
Credit Value:	25.0
Pre-requisite units:	11013 (v.0) Management Accounting 201 or any previous version OR ACCT2002 (v.0) Management Accounting or any previous version
Co-requisite units:	Nil
Anti-requisite units:	Nil
Result type:	Grade/Mark
Approved incidental fees:	Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.
Unit coordinator:	Title: Dr Name: Yuni Yuningsih Phone: 08 9266 7053 Email: ACCT3001@curtin.edu.au Location: Building: 407 - Room: 433
Teaching Staff:	

Administrative contact:	Name: Eveline Indra Phone: 08 9266 2869 Email: Eveline.Indra@curtin.edu.au Location: Building: 407 - Room: 422A
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Learning Management System: [Blackboard](https://lms.curtin.edu.au) (lms.curtin.edu.au)

Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present. The [Centre for Aboriginal Studies](#) aspires to contribute to positive social change for Indigenous Australians through higher education and research.

Syllabus

This unit builds upon foundational knowledge of management systems including performance management and control systems aligned with organisational strategy.

Introduction













The aims of this unit are to provide students with:

1. The necessary techniques to develop effective performance measurement and control systems; and
2. The analytical skills to understand the behavioural implications of such systems.










Unit Learning Outcomes

All graduates of Curtin University achieve a set of nine Graduate Attributes during their course of study. These inform an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers would value in a professional setting. Each unit in your course addresses the Graduate Attributes through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes notify you of what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your knowledge of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating you will have achieved all of Curtin's Graduate Attributes through the assurance of learning processes in each unit.

On successful completion of this unit students can:		Graduate Attributes addressed
1	Analyse the link between strategy, and planning and control systems	  
2	Explain the role performance management and control systems play in planning and controlling organisational activities	  
3	Identify and justify an appropriate method of transfer pricing	  
4	Evaluate and report a business' financial and non-financial performance	  

Curtin's Graduate Attributes

	Apply discipline knowledge		Thinking skills (use analytical skills to solve problems)		Information skills (confidence to investigate new ideas)
	Communication skills		Technology skills		Learning how to learn (apply principles learnt to new situations) (confidence to tackle unfamiliar problems)
	International perspective (value the perspectives of others)		Cultural understanding (value the perspectives of others)		Professional Skills (work independently and as a team) (plan own work)

Find out more about Curtin's Graduate attributes at the Office of Teaching & Learning website: ctl.curtin.edu.au

Learning Activities

There is a one hour (1 hour) lecture that will be available as an iLecture on Blackboard weekly. The purpose of lectures is to give an overview and description of unit materials to be covered in the workshop questions. Apart from the lecture, the workshop gives students opportunities to work on various problems to develop an in-depth understanding of the materials.

Fully-online teaching materials are presented in modules and these module documents are available from the "Learning Modules" in the Unit's Blackboard site. Fully-online students who have poor internet connections speed or data limits, or otherwise experience difficulty downloading module document content, can contact the administration contact or Unit Coordinator and another method will be found to share these teaching materials with you.

In the program calendar, practice questions are provided for each module. These questions are straightforward questions which will help you in preparing for the workshop questions. Solutions for both the practice and workshop questions will be available on Blackboard under "Learning Modules"

It is essential that you attempt the Pre-learning activities as it will help you get a start on understanding the week's topic. After listening to the iLecture for the week's lecture, you should then attempt the "Try for yourself" and "More Challenging" questions to further develop your understanding and reinforce what you have learnt.

Learning Resources

Library Reading List

The Reading List for this unit can be accessed through Blackboard.

Essential texts

The required textbook(s) for this unit are:

- Kerr, Rosemary., ed. *Business Communication: A Handbook for Accounting Students and Graduates* (Pearson Australia, 2017). The book is available in hard copy from Curtin Co-op or from the Pearson website.

Here is the direct link to the page where the custom text can be purchased, hardcopy or e-book: <http://www.pearson.com.au/products/D-G-Dwyer/Business-Communication-A-Handbook-for-Accounting-Students-and-Graduates-Custom-Edition/9781488618772?R=9781488618772>

(ISBN/ISSN: 9781488618772)

- Langfield-Smith, K., Smith, D., Andon, P. Hilton, R., and Thorne, H. (2018) *Management Accounting: Information for creating and managing value*, 8th edition, McGraw-Hill.

(ISBN/ISSN: 9781760420406)

Assessment

Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome(s) Assessed
1	Portfolio	20 percent	Week: 5 Day: Wednesday, 28 March 2018 Time: 12:00 noon	1,2,4
2	Mid semester examt	30 percent	Week: 10 Day: Saturday, 5 May 2018 Time: 9.30am	1,2
3	Final examination	50 percent	Week: Exam Week Day: TBA Time: --	2,3,4

Detailed information on assessment tasks

1.

PORTFOLIO

The portfolio is due on Wednesday, 28 march 2018 at 12pm (noon). The portfolio is to be completed individually. There are three questions (cases) in this assignment. Given the context and information provided in each case:

- In question one, your task is to write a memo to the general manager of the company suggesting a responsibility centre designation for each of its departments.
- In question two, your task is to recommend a generic strategy (i.e. cost leadership or differentiation) that the company should pursue. You need to support your recommendation with clear reasoning drawn from the analysis prevalent in the given industry.
- In question three, you need to explain why managers create a budgetary slack and how the company can reduce the problem of budgetary slack.

Portfolio guideline

- Word limit: maximum 1800 words. This includes in-text citations.
- The portfolio must be done individually and must be submitted through TURNITIN Direct Submission on FLECS-Blackboard.
- It is to contain:
 1. A word processed document (please spell check and grammar check your document)
 2. A completed Portfolio Cover Sheet attached to the front of the portfolio (available in the Assessments tab on Blackboard)
 3. Your Answers are to be written in plain language, but must indicate a sound conceptual understanding of the key issues. There is no need to provide extensive definitions: the focus is on how you apply the theories and concepts to the cases in the portfolio. Answer the questions directly: you don't need to write an essay for the portfolio, just answer the questions individually within the maximum word limit. All material in excess of the word count will not be marked.
 4. A Reference list. Your reference list does not have to exceed a page. The referencing style for this unit is Chicago.
- See next page for Plagiarism policy.
- University policy on late submission applies. Please see next page. Extensions to the due date will only be considered by the Unit Co-ordinator (Dr. Yuni Yuningsih) and will be granted only in extreme circumstance. In addition to the university policy, applications for portfolio extensions must be received prior to the due date and be accompanied by supporting evidence. The Application for Assessment Extension form can be found on this webpage: <http://student.curtin.edu.au/administrations/forms.cfm>

Portfolio key marking criteria

Question One:

Your ability to indicate and justify the type of responsibility centre that is most appropriate for each department in the company.

Question Two:

Your ability to choose and justify a strategy which will best achieve the company's objectives, based on information derived from the five forces analysis.

Question Three:

- Your understanding of budgetary slack.
- Your ability to explain why managers create a budgetary slack.
- Your ability to explain ways to reduce the problem with budgetary slack.

Feedback on this assignment will normally be provided within three weeks of submission due date.

2. MID SEMESTER TEST

The one hour and thirty minutes mid-semester test will be held on **Saturday, 5 May 2018 from 9.30am-11.10am** (10 minutes reading time is provided).

Modules one to five (up to and including Variances II) will be examined. The test will consist of two sections. Section A will comprise of multiple choice questions and Section B will comprise of structured questions.

There will be both theoretical and practical questions in the mid-semester test. More information will be made available on FLECS- Blackboard during the semester.

Students will be allowed to bring ONE A4 sheet of notes handwritten and/or typed on both sides into the mid-semester test.

Please bring along your student ID and place it on the desk in front of you during the test.

3. FINAL EXAMINATION

The two-hour final examination will be held during the examination period (11 June to 22 June 2018). More information regarding the final examination will be provided during the semester.

Students will be allowed to bring **ONE A4 sheet of notes handwritten and/or typed on both sides into the final examination.**

Pass requirements

To pass this unit you must:

1. receive an overall grade of 5 or above and a mark greater than or equal to 50; **AND**,
2. have attempted all assessment tasks.

Fair assessment through moderation

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that students work is evaluated consistently by assessors. Minimum standards for the moderation of assessments are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/findapolicy/

Late assessment policy

This ensures that the requirements for submission of assignments and other work to be assessed are fair, transparent, equitable and that penalties are consistently applied.

1. All student assessments are required to have a due date and time specified on this Unit Outline.
2. Students will be penalised by a deduction of ten percent per calendar day for a late assessment submission (e.g. a mark equivalent to 10% of the total allocated for the assessment will be deducted from the marked value for every day that the assessment is late). This means that an assessment worth 20 marks will have two marks deducted per calendar day late. Hence if it was handed in three calendar days late and given a mark of 16/20, the student would receive 10/20. An assessment **more than seven calendar days overdue will not be marked and will receive a mark of 0.**

Assessment extension

A student unable to complete an assessment task by/on the original published date/time (e.g. examinations, tests) or due date/time (e.g. assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar. It is the responsibility of the student to demonstrate and provide evidence for exceptional circumstances beyond the student's control that prevent them from completing/submitting the assessment task.

The student will be expected to lodge the form and supporting documentation with the unit coordinator before the assessment date/time or due date/time. An application may be accepted up to five working days after the date or due date of the assessment task where the student is able to provide an acceptable explanation as to why he or she

was not able to submit the application prior to the assessment date. An application for an assessment extension will not be accepted after the date of the Board of Examiners' meeting.

Deferred assessments

If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Deferred examinations/tests will be held from 16/07/2018 to 27/07/2018 . Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

Supplementary assessments

Supplementary assessments, if granted by the Board of Examiners, will have a due date or be held between 16/07/2018 and 27/07/2018 . Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

It is the responsibility of students to be available to complete the requirements of a supplementary assessment. If your results show that you have been granted a supplementary assessment you should immediately check OASIS for details.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies

A [Curtin Access Plan](#) (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin's facilities and services or other support as discussed with an advisor from [Disability Services](#) (disability.curtin.edu.au). [Documentation](#) is required from your treating Health Professional to confirm your health circumstances.

If you think you may be eligible for a CAP, please contact [Disability Services](#). If you already have a CAP please provide it to the Unit Coordinator **at the beginning of each study period**.

Referencing style

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site:

<http://libguides.library.curtin.edu.au/referencing>.

Privacy

As part of a learning or assessment activity, or class participation, your image or voice may be recorded or transmitted by equipment and systems operated by Curtin University. Transmission may be to other venues on campus or to others both in Australia and overseas.

Your image or voice may also be recorded by students on personal equipment for individual or group study or assessment purposes. Such recordings may not be reproduced or uploaded to a publically accessible web environment. If you wish to make such recordings for study purposes as a courtesy you should always seek the permission of those who are impacted by the recording.

Recording of classes or course materials may not be exchanged or distributed for commercial purposes, for compensation, or for any other purpose other than personal study for the enrolled students in the unit. Breach of this may subject a student to disciplinary action under Statute No 10 – Student Disciplinary Statute.

If you wish to discuss this please talk to your Unit Coordinator.

Copyright

The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

Academic Integrity (including plagiarism and cheating)

Any conduct by a student that is dishonest or unfair in connection with any academic work is considered to be academic misconduct. Plagiarism and cheating are serious offences that will be investigated and may result in penalties such as reduced or zero grades, annulled units or even termination from the course. Assessments under investigation will not be given a mark until the matter is concluded. This may result in the unit grade being withheld or a grade of Fail Incomplete (F-IN) until a decision has been made by the Student Disciplinary Panel. This may impact on enrolment in further units/study periods.

Plagiarism occurs when work or property of another person is presented as one's own, without appropriate acknowledgement or referencing. Submitting work which has been produced by someone else (e.g. allowing or contracting another person to do the work for which you claim authorship) is also plagiarism. Submitted work is subjected to a plagiarism detection process, which may include the use of text matching systems or interviews with students to determine authorship.

Cheating includes (but is not limited to) asking or paying someone to complete an assessment task for you or any use of unauthorised materials or assistance during an examination or test.

From Semester 1, 2016, all incoming coursework students are required to complete Curtin's Academic Integrity Program (AIP). If a student does not pass the program by the end of their first study period of enrolment at Curtin, their marks will be withheld until they pass. More information about the AIP can be found at:

<https://academicintegrity.curtin.edu.au/students/AIP.cfm>

Refer to the Academic Integrity tab in Blackboard or academicintegrity.curtin.edu.au for more information, including student guidelines for avoiding plagiarism.

Information and Communications Technology (ICT) Expectations

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support:

oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre:

life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel

Additional information

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- Values and Signature Behaviours
- the University's policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University's policies on appropriate use of software and computer facilities

Information on all of the above is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

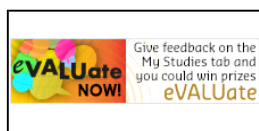
There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesj@curtin.edu.au or go to http://eesj.curtin.edu.au/student_equity/index.cfm for more information

You can also contact Counselling and Disability services: <http://www.disability.curtin.edu.au> or the Multi-faith services: http://life.curtin.edu.au/health-and-wellbeing/about_multifaith_services.htm for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm

Recent unit changes

Students are encouraged to provide unit feedback through **eVALUate**, Curtin's online student feedback system. For more information about **eVALUate**, please refer to evaluate.curtin.edu.au/info/.



To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See <https://evaluate.curtin.edu.au/info/dates.cfm> to find out when you can **eVALUate** this unit.

Recent changes to this unit include:

The review and update of workshop and lecture.

Program calendar

Wk	Begin Date	Lecture	Pre-Readings	Practice /Workshop Questions	Assessment Due
0.	19 February	Orientation Week			
1.	26 February	Review and introduction to management control systems	Langfield: Chapter 2 (p.39 – 57) Library-Readings: AHM - 1 AHM – 2	Unit Outline distribution and introduction	
2.	5 March	Strategy and Responsibility Accounting	Langfield: Chapter 12 (p.573 – 577) Library-Reading: AG - 1	AQ 1, AQ 2, AQ 3, AQ 4	
3.	12 March	Budgets: Control Purpose	Langfield: Chapter 9 (p.417-420; 437-441) Library-Reading: BSC - 1	<i>E12.21, E.12.22</i> Langfield: 12.3, 12.4, 12.5, E12.23, AQ 5	
4.	19 March	Variances I	Langfield: Chapter 10 (p.477-500)	9.5, 9.16, 9.17 Langfield: 9.15, E9.25, P9.34, AQ6	
5.	26 March	Variances II	Langfield: Chapter 11 (p.523-542)	<i>E10.21, E.10.23</i> Langfield: 10.3, 10.13, P10.31 (ignore part 3), P10.33, P10.39	Portfolio due by 12 noon Wednesday, 28 March 2018
6.	2 April	Tuition Free Week			
7.	9 April	Financial Performance Measures	Langfield: Chapter 13	11.1, 11.2, E11.21, E11.22, P11.38 (Company B)	

			(p623-636)		
				Langfield: 11.6, 11.7, 11.13, E11.25, P.11.38, (Company A), AQ 7	
8.	16 April	Revision Lecture		13.2, 13.7, E13.22 Langfield: 13.1, 13.8, 13.32 (Ignore part 3), P13.39, AQ 8	
9.	23 April	Tuition Free Week			
10.	30 April	Transfer Pricing	Langfield: Chapter 12 (p.586-596) Library-Reading: IQ – 1	Revision Workshop; the questions will be available from blackboard in the week preceding the workshop	Mid Semester Test Saturday, 5 May 2018 9.30am
11.	7 May	Multidimensional Performance Measures	Langfield: Chapter 12 (p571-572) Chapter 14 (p663-686).	12.15, 12.18, 12.19, E12.29, E12.30 Langfield: 12.37, P12.39, AQ 9	
12.	14 May	Compensation	Langfield: Chapter 13 (p636-643) Library-Reading: HMS - 1	14.1, <u>14.7</u> , E14.23 Langfield: E14.28, 14.33, AQ 10, AQ 11	
13.	21 May	Revision Lecture I		13.17, 13.18, 13.20 Langfield: 13.14, 13.16, AQ 12, AQ 13, AQ 14	
14.	28 May	Revision Lecture II		Revision Workshop; The questions will be available from Blackboard in the week preceding the workshop	
15.	4 June	Study Week			
16.	11 June	Examinations Week 1			

17.	18 June	Examinations Week 2

Library Readings: The readings for this unit can be accessed through Blackboard

I AG-1: Anthony, R. K. and Vijay Govindarajan. 2007. *Management Control Systems*. 12th ed. McGraw-Hill/Irwin ([Chapter 2 - Understanding Strategies, 53-71](#))

I AHM-1: Anthony, R. K., David F. Hawkins, and Kenneth A. Merchant. 2011. *Accounting: text and cases*. 13th ed. McGraw- Hill/Irwin ([Chapter 22 - Control: The Management Control Environment, 650-654](#)).

I AHM-2: Anthony, R. K., David F. Hawkins, and Kenneth A. Merchant. 2011. *Accounting: text and cases*. 13th ed. McGraw- Hill/Irwin ([Chapter 23 - Control: The Management Control Process, 682-684, 690-695](#))

I BSC-1: Blocher, E.J., David E. Stout, and Gary Cokins. 2010. *Cost Management: A Strategic Emphasis*. 5th ed. New York, McGraw- Hill/Irwin ([Chapter 10 - Strategy and the Master Budget, 366-371, 395-397](#))

I HMS-1: Hilton, R. W., Michael W. Maher, and Frank H. Selto. 2006. *Cost Management: Strategies for Business Decisions*. 4th ed. McGraw-Hill/Irwin ([Chapter 20 - Strategy, Balanced Scorecards, and Incentive Systems, 843-863](#))

I IQ-1: Iqbal, M. Z. 2002. *International Accounting: A global perspective*. 2nd ed. Cincinnati, South-Western ([Chapter 10 -Transfer Pricing and International Taxation, 378-390](#))

Langfield: Langfield-Smith, K., Smith, D., Andon, P. Hilton, R., and Thorne, H. (2018) *Management Accounting: Information for creating and managing value*, 8th edition, McGraw-Hill.

In the workshop/practice questions column of the program:

Questions *in italics* are to be completed prior to the workshop. Solutions are available on Blackboard.

Questions **in bold** will be discussed in the workshops. Please attempt these questions prior to the workshop. Solutions for these questions **are available** on Blackboard.