

## Unit Outline

### ACCT3002 Issues in Management Accounting Semester 2, 2016

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<b>Unit study package code:</b>	ACCT3002
<b>Mode of study:</b>	Internal
<b>Tuition pattern summary:</b>	Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section.  Seminar: 1 x 3 Hours Weekly  This unit does not have a fieldwork component.
<b>Credit Value:</b>	25.0
<b>Pre-requisite units:</b>	11013 (v.0) Management Accounting 201 or any previous version OR ACCT2002 (v.0) Management Accounting or any previous version
<b>Co-requisite units:</b>	Nil
<b>Anti-requisite units:</b>	Nil
<b>Result type:</b>	Grade/Mark
<b>Approved incidental fees:</b>	Information about approved incidental fees can be obtained from our website. Visit <a href="http://fees.curtin.edu.au/incidental_fees.cfm">fees.curtin.edu.au/incidental_fees.cfm</a> for details.
<b>Unit coordinator:</b>	<b>Title:</b> Mr <b>Name:</b> Boon Chee Tian <b>Phone:</b> +618 9266 1902 <b>Email:</b> B.Tian@curtin.edu.au <b>Location:</b> Building: 407 - Room: 410D
<b>Teaching Staff:</b>	

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<b>Administrative contact:</b>	<b>Name:</b> Bree Miley <b>Phone:</b> +618 9266 2870 <b>Email:</b> bree.miley@curtin.edu.au <b>Location:</b> Building: 407 - Room: 419
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**Learning Management System:** [Blackboard](http://Blackboard) (lms.curtin.edu.au)

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### Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present.

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## Syllabus

Design of management control systems, organisational control through the budget process, strategic management accounting, decentralisation and management accounting systems, responsibility reporting and performance evaluation.







## Introduction

Welcome to Issues in Management Accounting. This unit builds on the foundations laid in Management Accounting. This unit is concerned with the relationship of business strategy and management accounting and examines various management accounting practices which aid planning and control. The unit emphasises techniques for strategic cost and revenue management such as activity based cost management, continuous improvement, customer profitability measurement, and measurement of cost of quality.










## Unit Learning Outcomes

All graduates of Curtin University achieve a set of nine graduate attributes during their course of study. These tell an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers say would be useful 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 tell you 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 achievement 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 we can say you will have achieved all of Curtin's Graduate Attributes through the assurance of learning process in each unit.

On successful completion of this unit students can:		Graduate Attributes addressed
1	Develop management control systems that align with the business unit strategy	 
2	Evaluate contemporary management accounting practices	
3	Apply contemporary management accounting practices for planning and implementing strategies	 
4	Critically evaluate strategic management accounting and its impact on the development and execution of business strategy	

## 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: <a href="http://ctl.curtin.edu.au">ctl.curtin.edu.au</a>					

## Learning Activities

Employers worldwide want graduates who have developed effective professional skills and attributes. The CBS graduate attributes and professional skills program includes communication (writing, interpersonal interactions and cultural awareness, and presenting), critical and creative thinking (problem solving and decision making), team work, IT literacy, information literacy, international perspectives and life-long learning.

On successful completion of this unit, students should be able to:

1. Analyse ambiguous questions and develop and report on appropriate solutions; and,
2. Apply management accounting techniques to different business situations that they encounter.

There is a three-hour (3-hr) seminar each week, which incorporates both a lecture and tutorial component.

The lectures incorporate content delivery, practical demonstrations and interactive communication. The objective of each lecture is to provide you with a strong theoretical and practical grounding in the management accounting topic covered in that lecture. Apart from the lecture, the tutorial gives students opportunities to work on various problems to develop an in-depth understanding of the materials. A tutor will cover the solution to these problems during the tutorial. **It is essential that students attend their weekly tutorial as the solution to the tutorial problems will NOT be provided after the seminar.**

## Learning Resources

### Library Reserve

There are resources for this unit in the library Reserve collection. To access these resources, please click on the following link:

<http://link.library.curtin.edu.au/primo/course?ACCT3002>

### Essential texts

The required textbook(s) for this unit are:

- Langfield-Smith, K., H. Thorne, D. Smith, and R. Hilton 2015. *Management Accounting: Information for Creating and Managing Value*. 7th ed. McGraw-Hill Education (Australia) Pty Ltd.  
 (ISBN/ISSN: 9781743075906)

### Other resources

Blocher, E.J., Stout, D.E., and Cokins, G, (2010) *Cost Management: A Strategic Emphasis*, 5th edition, McGraw-Hill/Irwin (Chapter 2 – Implementing Strategy: The Value Chain, the Balanced Scorecard, and the Strategy Map, pp. 33 – 62).

## Assessment

### Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome(s) Assessed
1	Class Test	30 percent	<b>Week:</b> 12 <b>Day:</b> See Detailed Information Below <b>Time:</b> See Detailed Information Below	1,2,3
2	Portfolio	35 percent	<b>Week:</b> 8 <b>Day:</b> Friday, 23 September 2016 <b>Time:</b> 12 noon	2,3,4
3	Group assignment	35 percent	<b>Week:</b> 14 <b>Day:</b> Friday, 4 November 2016 <b>Time:</b> 12 noon	2,3,4

### Detailed information on assessment tasks

1. Class Test will be an eAssessment that will be conducted using Blackboard. Students are advised to check and ensure that they have access to Blackboard. This test will be held on week 12. The test will be for 120 minutes and will be available from **6am on 17 October 2016 until 6pm on 21 October 2016**. Students are required to login to Blackboard and complete the test within the availability period stated. Please note that the latest you can login to the test is 4:00pm on 21 October 2016 to be allotted the full 120 minutes and be on time. Any late

login is still possible; however, late penalties will apply.

The test is comprised of True/False questions and MCQs. All questions will be derived from topic one to topic six (inclusive) and will comprise theory as well as practical questions. More information will be made available on Blackboard during the semester.

All students are allowed only one attempt, so ensure that you are ready before starting the test. You will not be allowed to save the test and continue later. The clock will start once you click on start and will end after 120 minutes, regardless of whether you have completed. Failure to complete within 120 minutes will be marked as is and no additional attempt will be allowed.

Students are advised that penalties for Academic Misconduct apply. Please refer to the Academic Integrity website:

<http://academicintegrity.curtin.edu.au/students/>

2. Information regarding the Portfolio can be found under the Assessment tab in Blackboard in the first week of the semester.

**The Portfolio is due at 12 noon, Friday, 23 September 2016.**

**The Portfolio must be submitted through Turnitin. No other forms of submission will be accepted.**

See below for Plagiarism policy.

University policy on late submission applies. Please see below. Extensions to the due date will only be considered by the Unit Co-ordinator (Mr Kevin Tian) and will be granted only in extreme circumstance. Applications for 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://students.curtin.edu.au/administration/forms.cfm>

3. The assignment will be due **12 noon, Friday, 4 November 2016**. The assignment will be available in the Assessments tab on Blackboard in the first week of semester.

Students may work on the assignment in groups of three to five members (**minimum size is 3, maximum size is 5!**). Students must form their group **by week 3** and inform your tutor of your group. If any student is not in a group by week 3, they will be assigned to a group and they will be responsible for their own performance within the assigned group. Groups must be formed with members from the same seminar (**ie no cross-seminar groups!**). In the event where there are insufficient student numbers, the size of the group will be determined by the Unit Co-ordinator.

**Assignments must be submitted through Turnitin. No other forms of submission will be accepted.**

Please complete and attach the Assignment Cover Sheet and Assignment Marking Guide to your assignment.

The Assignment Cover Sheet and Assignment Marking Guide can be obtained from the Assessments tab on Blackboard.

See below for Plagiarism policy.

University policy on late submission applies. Please see below. Extensions to the due date will only be considered by the Unit Co-ordinator (Mr Kevin Tian) and will be granted only in extreme circumstance. Applications for 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://students.curtin.edu.au/administration/forms.cfm>

## **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 student work is evaluated consistently by assessors. Minimum standards for the moderation of assessment are described in the Assessment and Student Progression Manual, available from [policies.curtin.edu.au/policies/teachingandlearning.cfm](http://policies.curtin.edu.au/policies/teachingandlearning.cfm)

### **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 assessments students are required to submit will 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 (eg 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 (eg examinations, tests) or due date/time (eg assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at [students.curtin.edu.au/administration/](http://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 06/02/2017 to 17/02/2017 . 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 06/02/2017 and 17/02/2017 . 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 semester.

## 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>.

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## Copyright

© Curtin University. 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.

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## 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.

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](https://academicintegrity.curtin.edu.au) for more information, including student guidelines for avoiding plagiarism.

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## 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](https://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](https://life.curtin.edu.au/learning-support/learning_centre.htm)

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

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## 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
- the University's Guiding Ethical Principles
- 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 these things is available through the University's "Student Rights and Responsibilities" website at: [students.curtin.edu.au/rights](http://students.curtin.edu.au/rights).

## Student Equity

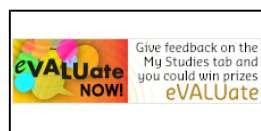
There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, 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](mailto:eesj@curtin.edu.au) or go to [http://eesj.curtin.edu.au/student\\_equity/index.cfm](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](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](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/](http://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](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:

1. Update of unit materials
2. Change of assessments.

## Program calendar

Wk	Begin Date	Lecture/ Seminar	Pre-readings	Homework	Tutorial	Assessment Due
1.	<b>1 Aug</b>	<b>Module 1:</b> Introduction to Issues in Management Accounting	Langfield-Smith, Thorne and Hilton 7e, Chapter 1	1.4, 1.10, 1.13, 1.14, E1.23, E1.26		
2.	<b>8 Aug</b>	<b>Module 2:</b> Implementing Strategy	<b>eReserve Reading: Blocher, Stout and Cokins 5e</b> , pg 33 to 62	<b>BSC 5e:</b> 2-1, 2-6, 2-8, 2-17, 2-32, 2-33, 2-43	1.16, 1.18, E1.28, P1.36	
3.	<b>15 Aug</b>	<b>Module 3:</b> Process costing and operation costing	Langfield-Smith, Thorne and Hilton 7e, Chapter 5	5.4, 5.10, 5.11, E5.22, P5.34	<b>BSC 5e:</b> 2.10, 2.14, 2.49	
4.	<b>22 Aug</b>	<b>Module 4:</b> Service Costing	Langfield-Smith, Thorne and Hilton 7e, Chapter 6	6.8, 6.9, 6.13, 6.15, E6.23, E6.29, P6.42	5.18, E5.25, P5.36, P5.37	
5.	<b>29 Aug</b>	<b>Tuition Free Week</b>				
6.	<b>5 Sept</b>	<b>Module 5:</b> Overhead Cost Allocations	Langfield-Smith, Thorne and Hilton 7e, Chapter 7	7.2, 7.6, 7.11, 7.15, E7.24, E7.27, E7.28, E7.29, E7.30	6.6, E6.24, P6.35, P6.38	
7.	<b>12 Sept</b>	<b>Module 6:</b> Managing Suppliers and Customers	Langfield-Smith, Thorne and Hilton 7e, Chapter 15	15.5, 15.6, 15.10, E15.23, E15.24, E15.25, E15.31	7.14, 7.16, P7.31, P7.39, P7.40, P7.41 <b>(ignore part 5)</b>	
8.	<b>19 Sept</b>	<b>No seminar this week.</b> <b>Preparation for Portfolio Submission</b>				<b>Portfolio due Friday, 23th Sept at 12 noon</b>
9	<b>26 Sept</b>	<b>Tuition Free Week</b>				



10.	3 Oct	<b>Module 7:</b> Managing Costs and Quality	Langfield-Smith, Thorne and Hilton 7e, Chapter 16	16.5, 16.8, 16.18, E16.23, E16.27, E16.28, P16.42	15.9, 15.15, P15.33, P15.37, P15.41 <b>(ignore part 4),</b> P15.43	
11.	10 Oct	<b>Module 8:</b> Pricing and Product Mix Decisions	Langfield-Smith, Thorne and Hilton 7e, Chapter 20	20.6, 20.10, 20.13, 20.17, E20.26, E20.29	16.17, 16.19, P16.39, P16.44, C16.50	
12.	17 Oct	<b>Module 9:</b> Sustainability and Management Accounting	Langfield-Smith, Thorne and Hilton 7e, Chapter 17	17.5, 17.10, 17.17, 17.19, E17.27, P17.34	20.1, 20.3, E20.28, P20.38	<b>Class Test</b>
13.	24 Oct				17.6, E17.27, P17.35	
14.	31 Oct	<b>No seminar this week.</b> <b>Preparation for Group Assignment Submission</b>				<b>Group Assignment due Friday, 4<sup>th</sup> November at 12 noon</b>
15.	7 Nov	Study Week				
16.	14 Nov	Examinations				
17.	21 Nov	Examinations				

**Homework:** The questions are taken from the prescribed text at the end of each chapter. The solutions to all homework questions will be made available to students via Blackboard from Week 2. Tutors will not go through these questions in class unless students have specific questions on the homework material (Please do not say I do not understand all the questions, can you go through them?). It is the students' responsibility to work through the homework questions. It is recommended that students attempt the questions before checking the solutions.

**Tutorial:** The questions are taken from the prescribed text at the end of each chapter. These will be covered in class with your tutor. **NOTE THAT SOLUTIONS TO TUTORIAL QUESTIONS WILL NOT BE MADE AVAILABLE ON BLACKBOARD.**