

Unit Outline

ACCT3002 Issues in Management Accounting Semester 2A, 2018

Unit study package code:	ACCT3002
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: Kenneth Ke Phone: +61 8 9266 7788 Email: Kenneth.Ke@cbs.curtin.edu.au Location: Building: 407 - Room: 438
Teaching Staff:	

Administrative contact:	Name: Eveline Indra Phone: +61 8 9266 2869 Email: Eveline.Indra@curtin.edu.au Location: Building: 407 - Room: 422a
--------------------------------	---

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

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 established 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 service costing, customer profitability measurement, sustainability and management accounting 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 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	Develop management control systems that align with the business unit strategy	 
2	Evaluate sustainable management accounting practices	
3	Plan and implement strategies by applying contemporary management accounting principles	 
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: ctl.curtin.edu.au

Learning Activities

This is a fully online unit and as such, there are no classes. Students will have to utilise the iLectures that have been provided.

There are also no workshops as such and students are advised to attempt their weekly homework and workshop questions as per the program calendar. Workshop solutions for each module will be released on a weekly basis for you to check your work.

Should you have any queries regarding the homework or workshop questions, feel free to contact the unit coordinator.

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:

- Langfield-Smith, K., D. Smith, P. Andon, R. Hilton and H. Thorne 2018. *Management Accounting: Information for Creating and Managing Value*. 8th ed. McGraw-Hill Education (Australia) Pty Ltd.

Students may opt to purchase the eBook or Smartbook through: <https://www.mheducation.com.au/9781760420413-aus-ebook-management-accounting>
(ISBN/ISSN: 97817604204406)

Recommended texts

You do not have to purchase the following textbooks but you may like to refer to them.

- Business Communication: A Handbook for Accounting Students and Graduates, 2017, compiled by Rosemary Kerr, Pearson Australia, 1st edition.

Students have the option of purchasing the physical textbook from the Curtin University Co-op Bookstore or purchasing the eBook through Pearson or the Curtin Co-op Website.

(<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)

Assessment

Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome(s) Assessed	Late Assessments Accepted?*	Assessment Extensions Considered?*
1	Mid Semester Test	30%	Week: 6 Day: Friday Time: See detailed information below	2,3	No	Yes
2	Portfolio	35%	Week: 9 Day: Wednesday Time: 2359 WAST	1,2,3,4	Yes	Yes
3	Group assignment	35%	Week: 12 Day: Wednesday Time: 2359 WAST	2,3,4	Yes	Yes

*Please refer to the Late Assessment and the Assessment Extension sections below for specific details and conditions.

Detailed information on assessment tasks

1. The Mid Semester Test will be held on **Friday, 12th October 2018**. The mid semester test will be of one hour and thirty minutes (1 ½-hour) duration, with 10 minutes of reading time. The semester test will comprise 30% of your overall mark.

The test will comprise MCQs and structured questions. The MCQs will contain both theoretical as well as calculation questions. The structured questions will be practical in nature. Responses to the MCQs are to be written in the boxes next to the questions in the test paper. Responses to the structured questions are to be answered in the answer booklet provided. The questions for the test will be derived from **topic one to topic four (inclusive)**.

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

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

Students are advised that penalties for Academic Misconduct apply. Please refer to the Academic Integrity website http://academicintegrity.curtin.edu.au/overview/AcademicMisconduct_what_is_cfm for more information.

Students may choose to either sit the test on Bentley Campus or nominate an approved invigilator. If you are residing within 100km of the Bentley campus, you must sit for the test on the Bentley Campus. If you are residing more than 100km from the Bentley campus, you can nominate to sit for the test with an approved invigilator. In order to nominate for an approved invigilator, you will be required to complete and submit a Mid Semester Test Supervisor Nomination Form (which can be found in the 'Assessments' tab on Blackboard) by no later than 14th September 2018.

Invigilated test **not** at Bentley:

Test date: 12 October 2018

Start time: to be discussed and arranged with your nominated supervisor.

Duration: 1 hour and 30 minutes plus 10 minutes reading time.

Venue: to be discussed and arranged with your nominated supervisor

Submission of Mid Semester Test Supervisor Nomination Form

Please send your completed supervisor nomination form by **14 September 2018** to **Eveline.Indra@curtin.edu.au**

2. The Portfolio is an individual assessment task and will comprise 35% of your overall mark. The questions to be analysed for the Portfolio can be found under the Assessments tab in Blackboard.

The Portfolio will comprise of four questions derived from modules one to six, inclusive. Each question must be addressed individually.

Marking Criteria

Each question in the Portfolio has been assigned a mark (see Portfolio Questions under the Assessment Tab in Blackboard). Each questions will be marked based on:

- Your ability to answer the question asked;
- Where required, your ability to use the concepts and principles learnt to determine an outcome; and,
- Where required, your ability to put forth your recommendations, along with supporting arguments.

The Portfolio must be submitted through Turnitin within the Assessment tab in Blackboard by **Wednesday, 31st October 2018, 2359hrs WAST**. 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 (Dr Kenneth Ke) 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 Group Assignment is an assessment task worth 35% of your overall mark. For this assessment, students may work on the assignment in groups of **three to five members** (minimum size is 3, maximum size is 5!). Please form your group and inform your tutor who your group members are by week 3. 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. In the event where there are insufficient student numbers, the size of the group will be determined by the Unit Coordinator.

The case to be analysed for the Group Assignment can be found under the Assessment tab in Blackboard. The submitted assignment is to be no longer than 10 pages (excluding table of contents, reference list and appendixes). The word processed submission should meet the following requirements: font type of Calibri, font size 12, double spaced. *For work submitted that is more than 10 pages and do not meet the above requirements, marks will only be awarded up until the **equivalent** of 10 pages, double spaced, Calibri, font size 12.*

The assignment is to be written in lay language but must indicate a sound conceptual understanding of the key issues. Students should use the Chicago referencing style when preparing the assignments. More information can be found on this style from the Library web site:

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

Marking criteria

Your mark for this assessment will be based on the following key criteria:

- Your ability to identify the key issues within the case and comprehensively elucidate them (10%);
- Your ability to identify relevant information and use them to support your case (30%);
- Your ability to apply the knowledge garnered in this unit to resolve the issues identified (30%);
- Your ability to communicate effectively to the reader the issues identified and your application of principles used to resolve the issues (20%); and,
- Your ability to conclude the case as supported by the evidence you have provided and to provide any recommendations where required, supported once again, by your application of the principles identified (10%).

The Group Assignment is due on **Wednesday, 21st November 2018 at 2359hrs WAST**. The Group Assignment must be submitted through TURNITIN on Blackboard. No other forms of submission will be accepted.

The Group Assignment Marking Guide can be obtained from the Assessments tab on Blackboard. **DO NOT** attach the Marking Guide to your assignment.

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 (Dr Kenneth Ke) 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 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

Where the submission of a late assessment is permitted, late penalties will be consistently applied in this unit.

Where a late assessment **is** permitted for an assessment item or the entirety of the unit (refer to the Assessment Schedule table in this Unit Outline) and the student does not have an approved assessment extension:

1. For assessment items submitted within the first 24 hours after the due date/time, students will be penalised by a deduction of 5% of the total marks allocated for the assessment task;
2. For each additional 24 hour period commenced an additional penalty of 10% of the total marks allocated for the assessment item will be deducted; and
3. Assessment items submitted more than 168 hours late (7 calendar days) will receive a mark of zero.

Where late assessment **is NOT** permitted for an assessment item or the entirety of the unit (refer to the Assessment Schedule table in this Unit Outline) and the student does not have an approved assessment extension:

1. All assessment items submitted after the due date/time will receive a mark of zero.

Assessment extension

Where an application for an assessment extension **is** permitted for an assessment item(s) within this unit (refer to the Assessment Schedule table in this Unit Outline):

1. A student unable to complete an assessment item by/on the due date/time due to exceptional circumstances beyond the student's control, must apply for an assessment extension using the Assessment Extension Application Form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar.
2. The student will be expected to lodge the form with supporting documentation to the school representative nominated below.
3. Failure to submit this application in a timely manner, may impact upon the assessment process. For applications that are declined this may have significant ramifications on the possible marks awarded.
4. An application may be accepted up to five working days after the due date/time of the assessment item where the student is able to provide a verifiable explanation as to why he or she was not able to submit the application prior to the assessment due date/time.

Where an application for an assessment extension **is NOT** permitted for an assessment item(s) within this unit (refer to the Assessment Schedule table in this Unit Outline):

1. All assessment items submitted after the due date/time will be subject to late penalties or receive a mark of zero depending on the unit permitting late assessment submissions.

School Representative for this unit:

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 22/10/2018 to 26/10/2018. Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

Further assessment

Further assessments, if granted by the Board of Examiners, will be held between 04/02/2019 and 15/02/2019. Notification to students will be made after the Board of Examiners meeting via the Official Communications Channel in OASIS.

It is the responsibility of the student to be available to complete the requirements of a further assessment. If your results show that you have been granted a further 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 publicly 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

The Curtin Accounting Facebook page will also contain much information that may be of use to you, including careers information.

Please sign up if you are on Facebook and join in the community @ <http://www.facebook.com/CurtinAccounting>

Communicating with the Unit Coordinator

Please be advised that the unit coordinator and administrator of the unit are responsible for multiple units. Therefore, if you require the unit coordinator and/or the unit administrator to respond to your emails in a timely manner (typically within 24 hours), then please ensure that you provide the necessary information in your email. The necessary information includes your name, student id, and location where you are taking this unit. In the subject field of the email, please indicate that the email refers to this unit, ie ACCT3002 Issues in Management Accounting.

Failure to provide the necessary information would mean that a response to your email would be delayed, and this could be up to a week, as the unit coordinator and/or unit administrator would then have to work out who you are and where you are from.

Thank you for your cooperation.

Further Assessment Student Eligibility:

A student is eligible for consideration for further assessment if they:

- Are enrolled in a unit within their first 200 credit points of study in their course **OR** in a unit in their final study period of a course; and
- Have attempted all required assessment tasks in the unit;
- Have not been found guilty of academic misconduct in the unit.

Please note, Further Assessment are granted by the Board of Examiners.

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/.

 <p>Give feedback on the My Studies tab and you could win prizes eVALUate</p>	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:

1. Update of unit materials and change to the tuition pattern.
2. Change of assessments.

Program calendar

Wk	Begin Date	Lecture	Pre-readings	Homework	Workshop	Assessment Due
1	3 September 2018	Module 1: Introduction to Issues in Management Accounting	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 1	1.4, 1.10, 1.13, 1.17, E1.23, E1.25	Introduction	
2	10 September 2018	Module 2: Implementing Strategy	eReserve Reading: Blocher, Stout and Cokins 5e , pg 33 to 62	BSC 5e: 2-1, 2-6, 2-8, 2-17, 2-32, 2-33, 2-43	1.3, 1.6, E1.27, P1.37	
3	17 September 2018	Module 3: Process costing and operation costing	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 5	5.5, 5.12, 5.14, E5.23, P5.34	BSC 5e: 2.10, 2.14, 2.49	
4	24 September 2018	Module 4: Service Costing	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 6	6.8, 6.13, E6.23, E6.30, P6.39	5.1, 5.13, 5.19, E5.26, P5.38	
5	1 October 2018	Module 5: Overhead Cost Allocations	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 7	7.4, 7.9, 7.15, E7.21, E7.28, E7.29, E7.30	6.6, 6.17, E6.27, E6.29, P6.36	
6	8 October 2018	Revision Lecture			Revision for Test	Mid semester test will be held on Friday, 12th October 2018.
7	15 October 2018	Module 6: Managing Suppliers and Customers	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 15	15.5, 15.7, 15.19, E15.24, P15.34, P15.41	7.7, 7.12, 7.19, P7.40, P7.41, P7.42 (Ignore part 5)	
8	22 October 2018	Module 7: Managing Costs and Quality	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 16	16.2, 16.8, 16.17, E16.27, E16.30, E16.32	15.9, P15.33, P15.37, P15.42	
9	29 October 2018	Module 8: Pricing and Product Mix Decisions	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 20	20.1, 20.6, 20.10, 20.17, 20.18, E20.26, E20.29	16.10, E16.28, P16.44, C16.50	Portfolio due Wednesday, 31st October 2018 by 2359hrs WAST.
10	5 November 2018	Module 9: Sustainability and Management Accounting	Langfield-Smith, Smith, Andon, Hilton and Thorne, 8e, Chapter 17	17.3, 17.6, 17.17, E17.23, P17.34	20.3, 20.13, P20.32, P20.37	
11	12 November 2018	Group Assignment Preparation			17.5, 17.19, E17.27, P17.37	
12	19 November 2018	Current Issues in Management Accounting			Feedback session for portfolio	Group Assignment due Wednesday, 21st November 2018 by 2359hrs (WAST).
13	26 November 2018	Study Week				
14	3 December 2018	Examinations Week				

**** Homework:** The questions are taken from the prescribed text at the end of each chapter. Solutions are available for your use.

****Workshop:** Workshop questions are taken from the prescribed text at the end of each chapter. The solutions to all workshop questions will be made available to students via Blackboard every Monday from Week 2.