



The University of Southern Queensland

## Course Specification

### Description: Accounting Honours C

Subject	Cat-Nbr	Class	Term	Mode	Units	Campus
ACC	4104	20218	1, 2003	ONC	1.00	TWMBA

<b>Academic Group:</b>	FOBUS
<b>Academic Org:</b>	FOB008
<b>HECS Band:</b>	2
<b>ASCED Code:</b>	080101

### SYNOPSIS

The course will explore the role of management accounting in organisations. Students will develop an appreciation of the thinking and practice that underlies an organisation's success. Various theories and practices of management accounting will be presented through the critical analysis of theoretical papers, empirical research and case studies. The examination of a number of theories from different disciplinary frameworks and methodological perspectives will broadly include: Organisational, Behaviourial and Economic.

### OBJECTIVES

The objectives of the program will be as follows:

- to examine a range of theories in management accounting
- to examine a range of empirical research in management accounting
- to critically evaluate the theory and research
- to appreciate the link between theory and practice and how this link has developed the management accounting discipline
- to understand the research methods used in management accounting research.

### TOPICS

Description	Weighting (%)
1. Organisational theory and MAS	11.00
2. The role of accounting information in performance evaluation	11.00
3. The role of budgets	11.00
4. Performance measurement	11.00
5. Judgement and decision making: The effects of Accountability	11.00
6. Judgement and decision making: Feedback	11.00
7. Management Accounting Practice and techniques	11.00

8. The role of culture	11.00
9. Economic theory and MAS	12.00

**TEXT and MATERIALS required to be PURCHASED or ACCESSED:**

Books can be ordered by fax or telephone. For costs and further details use the 'Book Search' facility at <http://bookshop.usq.edu.au> by entering the author or title of the text.

TBA

**REFERENCE MATERIALS**

Reference materials are materials that, if accessed by students, may improve their knowledge and understanding of the material in the course and enrich their learning experience.

TBA

**ASSESSMENT DETAILS**

Description	Marks Out of	Wtg(%)	Required	Due Date
SEMINAR PARTICIPATION	100.00	15.00	Y	04 Mar 2003 (see note )
ASSIGNMENT 1 - CRITIQUE	100.00	10.00	Y	04 Mar 2003
MID-SEMESTER TEST	100.00	35.00	Y	04 Mar 2003
RESEARCH PROPOSAL	100.00	40.00	Y	04 Mar 2003

**NOTES:**

- . Examiner to advise submission dates.

**IMPORTANT ASSESSMENT INFORMATION**

- Attendance requirements:  
It is the students' responsibility to attend and participate appropriately in all activities (such as lectures, tutorials, laboratories and practical work) scheduled for them, and to study all material provided to them or required to be accessed by them to maximise their chance of meeting the objectives of the course and to be informed of course-related activities and administration. If you are an International student in Australia it is a requirement of your student visa that you attend all classes at your campus.
- Requirements for students to complete each assessment item satisfactorily:  
To complete each of the assignments satisfactorily, students must obtain at least 50% of the marks available (or at least a grade of C-) for each assignment. To complete the examination satisfactorily, students must obtain at least 50% of the marks available (or at least a grade of C-) for the examination.
- Penalties for late submission of required work:

If students submit assignments after the due date without prior approval then a penalty of 20% of the total marks gained by the student for the assignment will apply for each working day late.

- 4 Requirements for student to be awarded a passing grade in the course:  
To be assured of receiving a passing grade a student must submit all of the summative assessment items, achieve at least 50% in the examination and at least 50% of the available weighted marks for the summative assessment items.
- 5 Method used to combine assessment results to attain final grade:  
The final grades for students will be assigned on the basis of the weighted aggregate of the marks (or grades) obtained for each of the summative assessment items in the course.
- 6 Examination information:  
This is a closed examination. Candidates are allowed to bring only writing and drawing instruments into the examination. Students are not permitted to take mobile telephones, pagers or other electronic means of communication into the examination room.
- 7 Examination period when Deferred/Supplementary examinations will be held:  
Any Deferred or Supplementary examinations for this course will be held during the next examination period.
- 8 University Regulations:  
Students should read USQ Regulations 5.1 Definitions, 5.6 Assessment, and 5.10 Academic Misconduct for further information and to avoid actions which might contravene University Regulations. These regulations can be found at the URL: <http://www.usq.edu.au/SECARIAT/calendar/Part5/> or in the printed version of the current USQ Handbook. Students should also read The Guide to Policies and Procedures of the Faculty which can be found at the URL: <http://www.usq.edu.au/handbook/2003/business/polproc/index.htm> or in the printed version of the current USQ Handbook.

## **ASSESSMENT NOTES**

- 1 Assignments: (i) Students must retain a copy of each item submitted for assessment. This must be produced within 24 hours if required by the Examiner. (ii) The Examiner may grant an extension of the due date of an assignment in extenuating circumstances. (iii) If students submit assignments after the due date and wish to claim extenuating circumstances then they shall provide validated documentary evidence with the assignment, explaining the circumstances. The Examiner shall consider the statement accompanying a late assignment and decide on the outcome. (iv) Assignments are to be submitted with the appropriate assignment cover.
- 2 Course Weightings: Course weightings of topics should not be interpreted as applying to the number of marks allocated to questions testing those topics in an examination paper. The examination may test material already tested in assignments.

## **OTHER REQUIREMENTS**

- 1 Dishonest Actions: (i) Any student who is alleged to have performed a dishonest action relating to any assessment in the course will have a course of action taken

against him/her as outlined in the Academic Regulations. (ii) Pieces of assessment should be the work of individual students. Joint pieces of assessment are not permitted unless written approval has been obtained from the Examiner. (iii) Dishonest action in relation to assessment includes: copying or attempting to copy the work of others; use of or attempting to use information prohibited from use in that form of assessment; submitting the work of another as your own; consciously committing acts of plagiarism, ie taking and using another's thoughts or writings as one's own with intent to deceive, which occurs when paragraphs, sentences, a single sentence or significant parts of a sentence which are copied directly, are not enclosed in quotation marks and appropriately footnoted or referenced in the text; direct quotations are not used, but text is paraphrased or summarised, and the source of the material is not acknowledged by footnoting or other reference in the text.

- 2 Deferred Examinations: (i) Deferred examinations will be granted based on non-attendance for medical reasons, family/personal reasons, or employment-related reasons. Deferred examinations must be recommended by the Faculty Assessment Coordinator and approved by the Examiner or Moderator or Dean's Nominee. If a deferred examination is granted, students shall sit the deferred examination in the next semester examination period. If, for whatever reason, this deferred examination is not taken then the student will be graded 'F'. (ii) To be eligible for consideration for a deferred examination, students must have submitted a genuine attempt at all mandatory assessment items. (iii) Deferral of an examination CANNOT be granted on an existing deferral in that course. (iv) Requests must be in writing to the Faculty Assessment Coordinator clearly stating student name, student number, current address, course alpha-numeric identifier and name for the examination not attended. (v) Requests MUST BE supported by original or suitably authenticated documentation. (vi) Requests and documentation must be submitted to the Faculty Assessment Coordinator within ten (10) calendar days of the missed examination date. (vii) Requests based on medical reasons must be supported by medical evidence on the appropriate University of Southern Queensland medical certificate or doctor's certificate. A medical certificate must be dated with the same date as the period of illness for which the absence from examination is being sought and clearly indicate the student's name and, if possible, student number (retrospective medical certificates will not be accepted for either assignment work or examinations). Only original or authenticated medical certificates will be accepted. A student's medical condition must be stated clearly (IN ENGLISH). (Certificates stating a student has a 'medical condition' may not be sufficient grounds for deferment of examination). Medical evidence must cover the student for the day(s) of the missed examination(s). (viii) Requests based on family/personal reasons must be supported by a clear statement (IN ENGLISH) from a medical practitioner, counsellor or independent member of the community. (ix) Requests based on employment-related reasons must be supported by a clear statement (IN ENGLISH) from the student's employer. (x) Students who have a medical condition or genuine compassionate or employment-related problems on the day of the examination are advised to obtain the relevant documentary evidence and NOT attempt the examination. If a student makes an attempt at the examination, the assessment item will be marked and a grade awarded. In these cases, a student cannot, after receiving a 'fail' grade, request a deferred examination or special consideration. (xi) Students

who have been granted deferred examinations will not be granted a waiver of prerequisites, without the permission of the Head of Department, in subsequent semesters (if they do not have a passing grade).

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