



The University of Southern Queensland

## Course specification

<b>Description: Advanced Management Accounting</b>						
Subject	Cat-nbr	Class	Term	Mode	Units	Campus
ACC	8104	44204	2, 2005	EXT	1.00	Toowoomba

<b>Academic group:</b>	FOBUS
<b>Academic org:</b>	FOB008
<b>Student contribution band:</b>	2
<b>ASCED code:</b>	080101

### STAFFING

Examiner: Suzy Byrne  
Moderator: Erle Stower

### SYNOPSIS

This course explores the changing nature and role of management accounting. Firstly, it focuses on management accounting in the current environment and draws comparisons with historical approaches. The course then explores and reviews various organisational and behavioural issues in the planning and control of organisations.

### OBJECTIVES

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

1. appreciate the changing role of management accounting in the current environment;
2. understand the management accounting skills necessary to advise and assist management in the planning and control of organisations;
3. be aware of issues and debates in management accounting through the examination of techniques, theories, and research.

### TOPICS

Description	Weighting (%)
1. The Evolution of Management Accounting	15.00
2. Management Accounting in the Modern Environment	75.00
3. Management Accounting Issues in Planning and Control	10.00

### TEXT and MATERIALS required to be PURCHASED or ACCESSED

ALL textbooks and materials are available for purchase from USQ BOOKSHOP (unless otherwise stated). Orders may be placed via secure internet, free fax 1800642453, phone 07 46312742 (within Australia), or mail. Overseas students should fax +61 7 46311743, or phone

+61 7 46312742. For costs, further details, and internet ordering, use the 'Textbook Search' facility at <http://bookshop.usq.edu.au> click 'Semester', then enter your 'Course Code' (no spaces).

Young, SM (ed) 2004, *Readings in management accounting*, 4th edn, Prentice Hall, Upper Saddle River, New Jersey.

## 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.

### JOURNALS:

Journal of Cost Management - available in print in USQ Library (external students can request photocopies of articles).

Journal of Management Accounting Research, (AAA) - available online on Business Source Elite, EBSCOhost database <http://www.usq.edu.au/library/eservices/bl-ebSCOhost.htm>

Strategic Finance (US), (IMA) - available online on Factiva database [http://www.usq.edu.au/library/eservices/ezp\\_factiva.htm](http://www.usq.edu.au/library/eservices/ezp_factiva.htm)

Financial Management (UK), (CIMA) - available online on database Business Source Elite, EBSCOhost <http://www.usq.edu.au/library/eservices/bl-ebSCOhost.htm>

Management Accounting Research, (CIMA) - available online on Science Direct database [http://www.usq.edu.au/library/eservices/ezp\\_scidirect.htm](http://www.usq.edu.au/library/eservices/ezp_scidirect.htm)

## STUDENT WORKLOAD REQUIREMENTS

ACTIVITY	HOURS
Assessment	30.00
Directed Study	52.00
Private Study	83.00

## ASSESSMENT DETAILS

Description	Marks out of	Wtg(%)	Due date
ASSIGNMENT 1	20.00	20.00	07 Sep 2005
ASSIGNMENT 2	30.00	30.00	12 Oct 2005
3 HOUR EXAMINATION	100.00	50.00	END S2 (see note 1)

### NOTES

1. The examination is scheduled to be held in the end-of-semester examination period. Students will be advised of the official examination date after the timetable has been finalised.

## IMPORTANT ASSESSMENT INFORMATION

- 1 Attendance requirements:

If you are an international student in Australia, you are advised to attend all classes at your campus. For all other students, there are no attendance requirements for this course. However, it is the students' responsibility 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.

- 2 Requirements for students to complete each assessment item satisfactorily:  
To complete the examination satisfactorily, students must obtain at least 50% of the marks available for the examination.
- 3 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 a passing grade, students must demonstrate, via the summative assessment items, that they have achieved the required minimum standards in relation to the objectives of the course by: (i) satisfactorily completing the examination; and (ii) obtaining at least 50% of the total weighted marks available for all 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 obtained for each of the summative assessment items in the course.
- 6 Examination information:  
This is a restricted examination. Candidates are allowed access to specific materials during the examination. The only materials that candidates may use in the restricted examination for this course are: writing materials (non-electronic and free from material which could give the student an unfair advantage in the examination); calculators which cannot hold textual information (students must indicate on their examination paper the make and model of any calculator(s) they use during 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/corporateservices/calendar/part5.htm>. Students should also read the Faculty of Business Guide to Policies and Procedures of the Faculty which can be found at the URL <http://www.usq.edu.au/handbook/current/buspolproc.html>.

## **ASSESSMENT NOTES**

- 1 Assignments: (i) The due date for an assignment is the date by which a student must despatch the assignment to the USQ. The onus is on the student to provide proof of the despatch date, if requested by the Examiner. (ii) If requested, students will be required to provide a copy of an assignment submitted for assessment purposes. This should be despatched to the USQ within 24 hours of receipt of a request being made. (iii) The Examiner may grant an extension of the due date of an assignment in extenuating circumstances. 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) The Examiner will normally only accept assessments that have been written, typed or printed on paper-based media. (v) The Examiner will not accept submission of assignments by facsimile. (vi) Students who do not have regular access to postal services or who are otherwise disadvantaged by these regulations may be given special consideration. They should contact the Examiner of the course to negotiate such special arrangements. (vii) In the event that a due date for an assignment falls on a local public holiday in their area, such as a Show holiday, the due date for the assignment will be the next day. Students are to note on the assignment cover the date of the public holiday for the Examiner's convenience. (viii) Assignments are to be submitted in the appropriate assignment folders.

- 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.
- 3 Deferred Work: Students who, for medical, family/personal, or employment-related reasons, are unable to complete an assignment or to sit for an examination at the scheduled time may apply to defer an assessment in a course. Such a request must be accompanied by appropriate supporting documentation. One of the following temporary grades may be awarded: IDS (Incomplete - Deferred Examination); IDM (Incomplete Deferred Make-up); IDB (Incomplete - Both Deferred Examination and Deferred Make-up).

## **OTHER REQUIREMENTS**

- 1 Learning Resources: Prescribed text and materials (see above); prescribed reference materials (see above); printed Introductory Book, Book/s of Selected Readings and Study Book/s; and course Website accessible via USQConnect.
-