Description: Advanced Management Accounting

<table>
<thead>
<tr>
<th>Subject</th>
<th>Cat-nbr</th>
<th>Class</th>
<th>Term</th>
<th>Mode</th>
<th>Units</th>
<th>Campus</th>
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<tr>
<td>ACC</td>
<td>8104</td>
<td>63339</td>
<td>1, 2007</td>
<td>EXT</td>
<td>1.00</td>
<td>Toowoomba</td>
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</table>

Academic group: FOBUS  
Academic org: FOB008  
Student contribution band: 2  
ASCED code: 080101

STAFFING
Examiner: Suzy Byrne

OTHER REQUISITES
Students are required to have access to a personal computer, e-mail capabilities and Internet access to USQConnect. Current details of computer requirements can be found at http://www.usq.edu.au/handbook/current/busgeninfo.html

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
The course objectives define the student learning outcomes for a course. The assessment item(s) that may be used to assess student achievement of an objective are shown in parentheses after each objective. On successful completion of this course, students should be able to:

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

TOPICS

<table>
<thead>
<tr>
<th>Description</th>
<th>Weighting (%)</th>
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<tbody>
<tr>
<td>1. The Evolution of Management Accounting</td>
<td>10.00</td>
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</table>
2. Management Accounting in the Modern Environment
   45.00
3. Management Accounting Issues in Planning and Control
   45.00

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).


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).


Strategic Finance (US), (IMA) - available online on Factiva database 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


STUDENT WORKLOAD REQUIREMENTS

<table>
<thead>
<tr>
<th>ACTIVITY</th>
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<tbody>
<tr>
<td>Assessment</td>
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<tr>
<td>Directed Study</td>
<td>52.00</td>
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<td>Private Study</td>
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ASSESSMENT DETAILS

<table>
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<tr>
<th>Description</th>
<th>Marks out of</th>
<th>Wtg(%)</th>
<th>Due date</th>
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<tbody>
<tr>
<td>ASSIGNMENT 1</td>
<td>20.00</td>
<td>20.00</td>
<td>04 Apr 2007</td>
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<tr>
<td>ASSIGNMENT 2</td>
<td>30.00</td>
<td>30.00</td>
<td>23 May 2007</td>
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<tr>
<td>3 HOUR EXAMINATION</td>
<td>100.00</td>
<td>50.00</td>
<td>END S1 (see note 1)</td>
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</table>

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 satisfactorily complete an individual assessment item a student must achieve at least 50% of the marks. (Depending upon the requirements in Statement 4 below, students may not have to satisfactorily complete each assessment item to receive a passing grade in this course.)

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 receiving a passing grade a student must submit all of the assessment items and achieve at least 50% of the total weighted marks available for the course.

5. Method used to combine assessment results to attain final grade:
   The final grades for students will be assigned on the basis of the aggregate of the weighted 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: (i) Writing materials (non-electronic and free from material which could give the student an unfair advantage in the examination); (ii) 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); (iii) Translation dictionaries: Students whose first language is not English, may, take an appropriate unmarked non-electronic translation dictionary (but not technical dictionary) into the examination. Dictionaries with any handwritten notes will not be permitted. Translation dictionaries will be subject to perusal and may be removed from the candidate's possession until appropriate disciplinary action is completed if found to contain material that could
give the candidate an unfair advantage. 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) Students must retain a copy of each assignment submitted for assessment. This must be produced within 24 hours if required by the Examiner. (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 texts and materials (see above); recommended reference materials (see above); printed Introductory Book, Book/s of Selected Readings and Study Book/s; and course Website accessible via USQConnect.