

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG825
Management Accounting:
Strategy and Control

Semester 2, 2010

Department of Accounting and Finance

MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT OUTLINE

Year and Semester:	2010 Second Semester
Unit convenor:	Dr. Vicki Baard
Prerequisites / Corequisites:	None. <i>(However, it is assumed that students have successfully completed at least one undergraduate unit in management accounting.)</i>
Credit Points:	4 Credit Points

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. Additional materials referred to in the unit outline must be read and are considered integral parts of the unit outline. If anything in it is unclear, please consult the Unit Convenor, Dr. Baard.

ABOUT THIS UNIT

This unit examines how management accounting operates within an organisation's overall control system and how it adapts in response to strategic change. Management accounting techniques such as costing, performance evaluation and capital budgeting will be shown to be used differently according to the strategic direction of the organisation.

This unit explores the use of management accounting information for decision-making and controlling within the context of an organisation's strategy. To succeed in a highly competitive environment, business organisations need strategies. The effective and efficient implementation of strategies requires the development of operational plans and a control process to ensure that results agree with these plans. Management accounting is concerned with the use of financial and non-financial information to assist organisations to choose appropriate strategies, identify and analyse decision alternatives and evaluate success in accomplishing goals. The use of management accounting techniques such as the traditional and activity-based costing, cost-volume-profit analysis, balanced scorecard, operational budgeting, will be shown to be dependent on the strategic direction of the organization.

The organisation and content of this unit also supports a view that students who understand the 'big picture' have a better basis for learning, are better decision makers, and are better able to apply what they learn to new situations. The unit shadows a number of topics covered in professional exams (such as the CPA module in management accounting) and is complementary to study in those professional exams; however, it does not presume enrolment in those exams.

TEACHING STAFF

- Unit Convenor Dr. Vicki Baard
Office location: E4A Room 237
Telephone: 9850 9192
Email: Vicki.baard@mq.edu.au

CONSULTATION TIMES

- Consultation availability:
Mondays, 4:00pm-5:00pm unless otherwise advised

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by email. **Please note however that staff will only answer emails sent from official Macquarie University email accounts.** You may, however, phone staff during their consultation hours.

In order to gain access to Room 237 in Building E4A, students must use the phone at the foyer and dial extension 9192 to inform Dr. Vicki Baard that you wish to consult in person.

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

CLASSES

- This course is comprised of a maximum of 12 classes held from weeks 1 to 13, including the two week study period. Each class is of two hours and 50 minutes duration. During this period lectures, instructor-led discussions, individual and group work and/or presentations and quizzes may be held.
- The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>
- Lecture slides will be available prior to lectures, the Friday of the week before lectures, on the unit's website. The URL is <http://learn.mq.edu.au>
- Students must attend all classes. Non-attendance of classes may result in students not being successful in this unit. Where a student is absent he/she must complete an "Application for Special Consideration" form and follow the steps set out in the form. The original form with the relevant documentation must be handed to your instructor. Students must complete this form as soon as possible but no later than the last week of lectures in Week 13.
- **The semester recess is from Saturday, the 18th of September 2010, up to and including Monday, the 4th of October; there are no classes scheduled during this time. See page 13 for information concerning student activities during this time.**

- Please note that the 4th of October is a public holiday, “Labour Day”; classes will be cancelled on this day; see pages 13, 19 for student activity information.

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

Prescribed Texts

- Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. and Young, S.M. (2007) Management Accounting, Fifth Edition, Pearson Prentice Hall.

This text is available in the Library and may be purchased from the Macquarie University Co-op Bookshop.

- Additional required materials will either be provided in the classes, through the web page for this unit and/or other website links.

Recommended Academic Journals

- Accounting, Organizations and Society
- Accounting Horizons
- Accounting Review
- Accounting, Auditing and Accountability Journal
- Academy of Management Review
- Administrative Science Quarterly
- Financial Accountability and Management
- International Journal of Operations and Production Management
- International Journal of Public Sector Management
- International Journal of Services Industry Management
- International Journal of Accounting, Auditing and Performance Evaluation
- International Journal of Services and Operations Management
- Journal of Applied Management Accounting Research
- Journal of Small Business Management
- Measuring Business Excellence
- Management Accounting
- Management Accounting Research
- Third Sector Review
- Voluntas: International Journal of Voluntary and Non-profit Organisation

Please note that these journals are available electronically through the Macquarie Library. These academic journals will require access by students to complete their group research report and presentation.

TECHNOLOGY USED AND REQUIRED

- Students are required to use information technology in this unit.
- Students will need to use:
 - Library databases and/or academic journals accessed electronically;
 - Electronic access to Blackboard to download unit outlines and other materials required for class activities and assignments;
 - Microsoft power point for presentations; and
 - Microsoft word and excel (where applicable) for pre-set class assignments (cases and problems).

UNIT WEB PAGE

- Course material is available on the learning management system (Blackboard).
- The web page for this unit can be found at: <http://learn.mq.edu.au>
- Consult the web page frequently. You will find administrative updates, lecture notes, class materials and detailed information on assessments posted there.
- If you are unable to access the website because you are not aware of or have forgotten your username and password, please contact the IT helpdesk located on Level 1 of the Library on 9850 6500. The IT helpdesk will also be able to assist you with using Blackboard. Please note that there is also a help feature in Blackboard and you may refer to this instead for assistance in using Blackboard.
- Please remember to log out when you have finished using Blackboard. Failure to do so could result in unauthorised access to your Blackboard account.

UNIT OBJECTIVES AND LEARNING OUTCOMES

- **The Objectives of this unit are to:**
 1. introduce management accounting concepts and techniques in the context of strategic planning in organisations,
 2. locate management accounting concepts and techniques in the context of operational decision-making within organisations, and,
 3. demonstrate how management accounting concepts are used in strategic implementation and control.
- **The Learning Outcomes of this unit focus on students enhancing their capabilities to:**
 1. Identify, recognise and illustrate management accounting concepts and techniques and apply theoretical knowledge in practical situations;
 2. Understand and determine the difference between traditional cost management and activity-based cost systems;
 3. Effectively use management accounting information for organisational activity and process decisions;
 4. Understand management accounting control systems and describe behavioural considerations in control system design and evaluation;
 5. Prepare and evaluate budgets used to achieve organisational objectives within the context of organisational strategies;
 6. Recognise and employ traditional and contemporary approaches to measuring and managing performance essential to organisational planning and control processes.

GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world. Please refer to page 8 to determine which graduate capabilities this unit seeks to develop.

TEACHING AND LEARNING STRATEGY

Classes will have a lecture component to highlight the conceptual frameworks and management accounting techniques covered in a particular week. Reference to real-life examples are also referred to in classes to assist students in the application of these frameworks and practices in organisations. The lecture slides/notes will be available at the unit webpage prior to the classes. For your convenience it is recommended to print hardcopies of the relevant lecture notes before coming to class. Students are provided with a week-by-week list of the topics to be covered, please see pages 12-13 of this outline.

Classes constitute a critical learning experience of this unit and there is an expectation that you attend all of them. A highly participatory teaching strategy will be adopted, where students can engage with their fellow students and the Unit Convenor. During classes there will be times when new material including in-class exercises, problems and cases, will be introduced to engage students in active learning (see page). Prior to a class, the student must read the relevant chapter(s). It is highly unlikely that the Unit Convenor will be able to cover each and every slide of the lecture notes during the classes. Students must also prepare written responses to all of the pre-set questions (problems and exercises) and/or case studies; respond to questions raised during classes; demonstrate enthusiasm for the subject, and challenge the Unit Convenor's assumptions during discussions and explore opposing points of view. The pre-set class assignments (cases and/or problems) are listed on pages 12-13 of this outline.

It is essential, however, that a student learns independently and assumes responsibility for the learning process. ACCG825 relies heavily on independent learning where students read the relevant chapter, revise the lecture notes, prepare answers to the pre-set class assignments, and extend themselves by doing additional reading, questions and exercises.

Some in-class activities will require students to work in groups where they will be required to discuss a question, problem or case related to a particular weeks' topic. For the purpose of the group research report and presentation, students will be assigned to groups in the classes in Week 3. Students are expected to meet outside of class times for their group-work, although there will be time allocated in the classes to organise groups, and for group-members to get each other's contact details. Typically classes will be structured as follows (with variations in activity sequencing, if required):

<i>Hour</i>	<i>Activity</i>
<i>1st</i>	<ul style="list-style-type: none">• Brief discussion of questions you might have• Discussion of the case assignment(s)• Short break
<i>2nd</i>	<ul style="list-style-type: none">• Discussion of the week's lecture topics.• Short break
<i>3rd</i>	<ul style="list-style-type: none">• Execution and discussion a of the week's in-class problem and/or cases• Closing comments

RESEARCH AND PRACTICE

This unit uses research from external sources, which are the academic journals listed on page of this unit outline; this will be required for the group research report and presentation. This unit provides students with opportunities to understand and evaluate the contribution of research to knowledge in this unit; please refer to page 19 for further information.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4	Assessment Task 5
Title	Class Participation	Class Assignments	Group Research Report & Presentation	Quizzes	Final Examination
Description	<p>The objective of this assessment is to provide students with an opportunity to demonstrate that they are working continuously throughout the semester to achieve the learning outcomes of the unit.</p> <p><u>This assessment is based on students:</u> (1) Attending class for its entire duration; (2) Reading relevant chapter(s) in the prescribed text; (3) completing pre-set class assignments; (4) completing in-class activities; (5) actively and <u>constructively</u> participating in class discussions and activities.</p> <p>Students will be randomly selected in the classes to answer pre-set class problems and/or cases and will be provided opportunities to fully engage in individual and/or group work in the class. This assessment also provides an opportunity for self-assessment and peer assessment.</p>	<p>The objective of this assessment is to encourage students to apply the management accounting concepts and techniques identified in topics covered in classes to “real world” and practical contexts.</p> <p>Students must complete the pre-set class assignment on a weekly basis.</p> <p>This assessment is based on the completion of the pre-set class assignments indicated on pages 12-13 of this outline.</p>	<p>The objective of this assessment is to expose students to management accounting research, and allow students to analyse this research. Given that research is often conducted in teams, this assessment is done in a team (group) so that students can appreciate the different perspectives of others and effectively participate in a group to execute an assigned task.</p> <p>For this assessment students are required to analyse an academic paper, which they will need to source from the list of academic journals on page 3.</p> <p>This assessment also provides students with an opportunity to self-assess their learning through the quality of their work completed for this presentation, using the criteria on page.</p>	<p>The objective of this assessment is to encourage students to continually learn and master important concepts and techniques covered in each chapter.</p> <p><u>There are three in-class quizzes in total:</u> Quiz 1 (5%) (Early Diagnostic task)</p> <p>Quiz 2 (10%) Quiz 3 (10%)</p> <p>For further information on the quizzes, please refer to page 20</p>	<p>A final examination is included as an assessment task for this unit to provide assurance that: (i) the product belongs to the student, and (ii) the student has attained the knowledge and skills tested in the exam.</p> <p>A final 2 (two) hour examination for this unit will be held during the University Examination period.</p> <p>The exam paper will be based on key themes of the unit. Please refer to page 9 for additional information on the final exam.</p>
Due Date	Weekly, in classes with dates indicated on pages 12-13 of this outline	Weekly, in classes; dates are specified on pages 12-13 of this outline.	Report submission and presentation: 1 st Nov 2010	In class, see dates on pages 12-13.	Second half year examination period: 17 Nov. to 3 Dec. 2010.
% Weighting	10%	25%	15%	25%	25%

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4	Assessment Task 5
Title	Class Participation	Pre-Set Class Assignments	Group Research Report & Presentation	Quizzes	Final Examination
Grading Method	A student's participation mark will be calculated from Week 2 up to and including Week 12. A weekly mark out of 10 will be assigned to each student; these weekly marks will then be averaged over the 10 week period to achieve a final assessment mark. Students will be awarded a weekly mark based on a number of criteria, indicated on page 14.	Six (6) of the weekly cases will be collected randomly and awarded a mark out of 5. The best 5 of the 6 randomly collected assignments will count towards 25% assessment mark. Students will be awarded a mark for each case based on a number of criteria indicated on page 18.	The marking criteria for this assessment are on page 21. The expectations in relation to the report, the presentation and referencing requirements are on pages 19-20.	The scores achieved for each quiz will be totalled to arrive at a final quiz mark out of 25.	The final exam will be marked in accordance with a marking guide prepared by the Unit Convenor.
Submission Method	Continuously during class time. Students absent from class due to unavoidable disruptions (see special consideration on page 10), may have their average participation mark adjusted.	The assignments must be submitted at the beginning of the class. Students must make a copy of their assignments for class discussion purposes. Late assignments will not be accepted. Students not submitting assignments due to unavoidable disruptions (see special consideration on page 10), may have another opportunity to submit their work OR have the assignment weighting added onto their final exam weighting.	Reports submitted before presentation time in class. Late reports will not be accepted.	During class time. No supplementary quizzes will be provided. Quiz weightings will be added onto final exam weightings, only if legitimate reasons prevail (see special consideration on page 10).	At the end of the scheduled examination day and time.
Feedback Method	Written feedback. Participation marks provided on Blackboard as follows: End of Week 7 End of Week 12	Written feedback Marked class assignments will be returned in the week following the collection.	Written feedback Marked reports and presentation marks will be returned in Week 13. (see also page 20)	Individual written and summative class verbal feedback provided; two weeks after the quiz was held.	Feedback is not provided on final exams.
Estimated student workload (hours)	3 hours during class	About 5 hours each week and 9 hours during the 2-week mid-semester recess	12 hours	20-40 minutes during class (see page 22) Workload (outside class) may vary by student.	45 hours (continuous learning and final exam period)

		Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4	Assessment Task 5
Graduate Capabilities	Learning Outcomes	Class Participation	Class Assignments	Group Research Report & Presentation	Quizzes	Final Examination
Discipline (Unit) Specific Knowledge	Learning outcomes, no.s' 1 to 6 identified on page 4.	√	√	√	√	√
Critical, Analytical & Integrative Thinking	Question, analyse, evaluate, reason logically and think independently when applying management accounting principles, concepts and techniques to understanding the world around you.	√	√		√	√
Problem-Solving & Research Capability / Capable of Professional & Personal Judgement and Initiative	Apply knowledge, evaluate ideas and information and recommend solutions to problems that apply to a range of organisations operating in the world around you.	√	√	√	√	√
	Produce management and management accounting information either graphically, quantitatively and/or qualitatively to facilitate operational decisions relating to stakeholders, products and processes.	√	√	√	√	√
Effective Communication / Creative and Innovative	Effectively communicate orally, in writing, or using visual communication, and in creative ways.	√	√	√	√	√
Engaged and ethical local and global citizens	Demonstrate respect, sensitivity and be open-minded to the ideas of your peers from different cultural backgrounds.	√	√	√		
	Employ ethical and honest conduct in academic, social and workplace activities.	√	√	√	√	√
Socially and environmentally active and responsible	Learn with your peers (groups/teams) - to cooperate with others, to assume leadership and to manage differences and conflicts.	√	√	√		
	Work pro-actively and accept responsibility for your learning processes, and with academic integrity.	√	√	√	√	√
Commitment to Continuous learning	Assess your own learning and performance against a set or predetermined criteria.	√	√	√		

Final examination – 25%

The design of the examination paper incorporates discursive, case-study type and/or calculative questions that focus on key themes of this unit. The nature of these questions will focus on the transformation of information rather than elicit information reproduction. Examples of this include the analysis, evaluation and application of theoretical knowledge to scenarios. It is therefore important for students to note that their answers must be formulated with care and that the regurgitation of as much information as possible does not necessarily represent complete and high quality answers to the questions set.

To pass the course a student's overall performance must be satisfactory. Students must pass the final examination in order to obtain a pass grade or better in the unit.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University's policy on special consideration process is available at http://www.mq.edu.au/policy/docs/special_consideration/policy.html

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period.

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at: <http://www.mq.edu.au/policy/docs/examination/policy.htm>

ACADEMIC HONESTY

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Please refer to pages 19-20 of the document located below:

http://www.handbook.mq.edu.au/2010/pdf/Pg_Student%20Information_2010.pdf.

GRADES

Please refer to page 108 of the 2010 Calendar of Governance, Legislation and Rules - Postgraduate Rules at:

<http://universitycouncil.mq.edu.au/pdfs/2010-pgrules.pdf>

All final grades in the Department of Accounting and Finance are determined by a grading committee and are not the sole responsibility of the Unit Convenor. Macquarie University's Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG). The student standardised numerical grade (SNG) is not a summation of the individual assessment components. To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination and their overall assessment marks in the unit.

GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

Please refer to page 19 of the document located below:

http://www.handbook.mq.edu.au/2010/pdf/PG_Student%20Information_2010.pdf.

SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

http://www.mq.edu.au/policy/docs/special_consideration/procedure.html

STUDENT SUPPORT SERVICES

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

IT CONDITIONS OF USE

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

CLASS TIMETABLE

Class No.	TOPIC	Reference	In-Class Activities	Pre-set Class Assignments*
1 2 Aug	Management Accounting: Information that Creates Value	Atkinson, Kaplan, Matsumura and Young (Atkinson et al.) (2007), Management Accounting, 5 th Edition, - Chapter (Ch.) 1 “A Guide to Case Analysis” (website)	Mini-Case 1.25 (p.24) Mini-Case 1.23 (p.23)	Vincent’s Cappuccino Express (website)**
2 9 Aug	Cost Management Concepts and Cost Behaviour	Atkinson et al., Ch. 2	Problem 2.35 (pp.74-75) Problem 2.39 (pp.76)	Case 2.49 Loren’s Lawn and Gardening (pp.81-82) Case: Roseville Engineering Manufacturers (website)**
3 16 Aug	Traditional Cost Management Systems	Atkinson et al., Ch.3	Problem 3.34 (p.123) Problem 3.43 (p.127)	Shun Electronics Group** (website) Problem 3.46 [a+b only] (p.129)
4 23 Aug	Activity-Based Cost Systems (Quiz 1)	Atkinson et al., - Ch. 4	Mini Case Paisley Insurance Inc. (handout) Problem 4.31 (p.171)	Case 4.55 Sippican (pp.195-199)
5 30 Aug	Management Accounting Information for Activity and Process Decisions	Atkinson et al., - Ch. 5	Ex. 5.31 (p.241) Ex. 5.50 (p.247) Mini Case 5.62 (p.253)	Case 5.67 Precision Systems (pp.257-262)
6 6 Sept	Management Accounting and Control Systems: Assessing Performance over the Value Chain	Atkinson et al., - Ch. 7	Problem 7.54 (p.343) Problem 7.58 (p.344)	Atkinson et al., - Ch. 7 7-64 Mercedes-Benz All Activity Vehicle (AAV), pp.346-350 (See page
7 13 Sept	Motivating Behaviour in Management Accounting and Control Systems (Quiz 2)	Atkinson et al., -Ch. 8	Problem 8.65 (p.384) Problem 8.70 (p.387)	RKO Warner Video Inc.** (website)

8 4 Oct	Monday, the 4th of October, is Labour Day. There are no classes on this date. All students must submit the Mercedes-Benz (AAV) case by 4pm on Tuesday, the 5th of October to BESS. Students must use this time to identify their research papers and email a copy of the paper by no later than 5pm, 6th October.			
9 11 Oct	The Balanced Scorecard	Atkinson et al., - Ch. 9	Mini-case 9.44 City of Charlotte (p.435)	Case 9.46 Chadwick Inc (pp.435-438)
10 18 Oct	Using Budgets to Achieve Organisational Objectives	Atkinson et al., -Ch.10	Problem 10.73 (p.509) Problem 10.69 (p.507)	Case 10.90 Sippican (p.520)
11 25 Oct	Financial Control (Quiz 3)	Atkinson et al., - Ch. 12		Siemens Electric Motor Works (B) ** (website)
12 1 Nov	<i>Reserved to use for Group Research Presentations</i>			
13 8 Nov	<i>Student Revision</i>			

* - Students must prepare for these case studies outside of the class and be prepared to submit their written answers in the class as specified on page 15. Most of the cases can be found in the prescribed text by Atkinson et al.

** - A copy of the case study not in the book, Atkinson et al, will be provided in advance, through the unit webpage.

The in-class activities may be subject to change; students will be notified in advance of these changes.

FACULTY OF BUSINESS AND ECONOMICS
DEPARTMENT OF ACCOUNTING AND FINANCE
ACCG825 MANAGEMENT ACCOUNTING: STRATEGY AND CONTROL
Class Participation (10%)
Marking Guidelines

Mark	Grade	Requirements	√
5 to 4.25	HD	Very frequently made discerning comments and asked questions that stimulates further discussion	
		Very frequently provided *high quality answers to prescribed case assignment requirements.	
		Very frequently participated in in-class discussions and activities	
		Gave excellent feedback to oral presentations.	
4.24 to 3.75	D	Frequently made discerning comments and asked questions that stimulates further discussion.	
		Very frequently provided very good quality answers to prescribed case assignment requirements.	
		Very frequently participated in in-class discussions and activities	
		Gave very good feedback to oral presentations.	
3.74 to 3.25	CR	Infrequently made comments and asked questions that stimulates further discussion.	
		Frequently provided good quality answers to prescribed case assignment questions	
		Frequently participated in in-class discussions and activities	
		Gave good feedback to oral presentation	
3.24 to 2.5	P	Does not make comments and does not ask questions that stimulates further discussion.	
		Occasionally provided fair quality answers to prescribed case assignment questions	
		Infrequently participated in in-class discussions and activities	
		Gave fair feedback to oral presentation	
2.49 to 2.25	PC	Very rarely provided fair quality answers to prescribed case assignment questions	
		Rarely participated in in-class discussions and activities	
		Gave poor feedback to oral presentation	
2.24 to 0	F	Did not provide answers to prescribed case assignment requirements.	
		Very rarely participated in in-class discussions and activities	
		Did not give feedback to oral presentations.	

*High quality answers: the student displays in-depth understanding of the relevant concepts and how they are applied in a practical (real-life) context.

Pre-set Class Assignments (25%)

These case questions must be completed before you come to class. Six of these weekly case assignments will be collected at random and awarded a mark out of 5. The best 5 of these six assignments collected will count towards the 25% assessment mark. Assignments must be neatly typed (word-processed) using Times Roman 12 font, one-and-a half spacing with spaces between paragraphs and 2.5 cm margins. A signed cover sheet must also be attached (available on the unit webpage).

SCHEDULE OF PRE-SET CLASS ASSIGNMENTS

Class No.	Case Study
2	Vincent's Cappuccino Express
3	Case 2.49 Lorens' Lawn and Gardening; Roseville Engineering Manufacturers
4	NONE – Quiz 1; Problem 3.46
5	Shun Electronics Group; Case 4.55 Sippican
6	Case 5.67 Precision Systems
7	NONE – Quiz 2
8	Public Holiday
9	Case 7.64 Mercedes Benz (AAV); Case RKO Warner Video Inc
10	Case 9.46 Chadwick Inc
11	NONE – Quiz 3
12	NONE – Group Research Report and Presentations
13	Case 10.90 Sippican; Siemens Electric Motor Works (B)

Week 2 - commencing 9th August

Topic: Management Accounting: Information that Creates Value

Case: Vincent's Cappuccino Express

(Available on Blackboard for this unit)

- 1) Answer the questions listed at the end of this case.

Week 3 - commencing 16th August

Topic: Cost Management Concepts and Cost behaviour

Case 2.49 Lorens' Lawn and Gardening (Page 81-82 in Atkinson et al.)

Please answer the questions at the end of the case, the section titled "Required". Ensure that you read the requirements carefully and list the tasks requiring completion to guide you in preparing your answers.

Case: Roseville Engineering Manufacturers

(Available on Blackboard for this unit)

Please answer the following questions:

- 1) If you were Jones, what would be your recommendations to the president?

Week 4 - commencing 23rd of August

Topic: Traditional Cost Management Systems

Case: Shun Electronics Group

(Available on Blackboard for this unit)

Please answer the following questions:

- 1) Describe the “old” overhead cost allocation system. Where did the figures in Exhibits 1, 2, and 3 come from and how were they computed?
- 2) Describe the key features of the “new” system. Under the “new” system, what are the overhead cost allocation bases?
- 3) To date, the shower shelf radio was thought to cost M\$61.00. Manjit Singh says its more accurately determined cost is M\$67.56. Why the difference?

Week 5 – commencing 30th of August

Topic: Activity-Based Cost Systems

Case 4.55 Sippican (Page 195-199 in Atkinson et al.)

Please answer the questions at the end of the case, the section titled “Required”. Ensure that you read the requirements carefully and list the tasks requiring completion to guide you in preparing your answers.

Week 6 - commencing 6th of September

Topic: Management Accounting Information for Activity and Process Decisions

Case 5.67 Precision Systems (Page 195-199 in Atkinson et al.)

Please answer the questions at the end of the case, the section titled “Required”. Ensure that you read the requirements carefully and list the tasks requiring completion to guide you in preparing your answers.

Week 7 – commencing 13th September

Topic: Management Accounting and Control Systems: Assessing performance over the Value Chain

Case 7.64 Mercedes Benz (AAV) (Page 346-350 in Atkinson et al.)

Please answer the questions at the end of the case, the section titled “Required”. Ensure that you read the requirements carefully and list the tasks requiring completion to guide you in preparing your answers.

Week 8 – commencing 4th October

Please note that all students must submit the Mercedes Benz (AAV) case by 4pm on Tuesday, the 5th of October, at BESS.

Week 9 – commencing 11th October

Topic: Motivating Behaviour in Management Accounting and Control Systems

Case RKO Warner Video Inc

(Available on Blackboard for this unit)

Please answer the following questions:

- 1) What is your analysis of the incentive compensation plan at RKO?
- 2) What should Berns do about the plan? Abolish it? Leave it alone? Redesign it?

Week 10 – commencing 18th October

Topic: The Balanced Scorecard

Case 9.46 Chadwick Inc (Page 435-438 in Atkinson et al.)

Please answer the questions at the end of the case, the section titled “Required”. Ensure that you read the requirements carefully and list the tasks requiring completion to guide you in preparing your answers.

Week 11 – commencing 25th October

Topic: Using Budgets to Achieve Organisational Objectives

Case 10.90 Sippican (Page 520 in Atkinson et al.)

Please answer the questions at the end of the case, the section titled “Required”. Ensure that you read the requirements carefully and list the tasks requiring completion to guide you in preparing your answers.

Students should use Microsoft Excel to assist them with this case.

Week 13 – commencing 8th November

Topic: Financial Control

Case Siemens Electric Motor Works (B): Pricing Interdivisional Sales

(Available on Blackboard for this unit)

You are required to answer the following questions:

- 1) Do you agree with Siemens decision to set up both Sales and EMW as profit centers? What are some of the costs and benefits associated with this decision?
- 2) Outline the transfer pricing rules. What is the relation between the cost of a product as generated by the product costing system, the factory cost, and its transfer price?
- 3) If Herr Lottes asked for your analysis of his situation and a recommended course of action, how would you respond?

FACULTY OF BUSINESS AND ECONOMICS
DEPARTMENT OF ACCOUNTING AND FINANCE
ACCG825 MANAGEMENT ACCOUNTING: STRATEGY AND CONTROL
Case Assignment (25%) Marking Guidelines

Mark	Grade	Requirements	√
5 to 4.25	HD	Demonstrated an in-depth understanding of the relevant management accounting strategy and control concepts and techniques.	
		Applied and adapted management accounting strategy and control principles, concepts and techniques extensively to the case (real-life setting).	
		Applied a great deal of theoretical knowledge and used a great deal of evidence from the case to identify, evaluate and solve problems	
		Presented information, in written form, in an excellent professional, coherent and integrated manner.	
		Provided answers to all prescribed case assignment questions.	
4.24 to 3.75	D	Demonstrated a very good understanding of the relevant management accounting strategy and control concepts and techniques.	
		A very good application and adaptation of management accounting strategy and control principles, concepts and techniques to the case (real-life setting).	
		Applied quite a lot of theoretical knowledge and used quite a lot of evidence from the case to identify, evaluate and solve problems	
		Presented information, in written form, in very good professional, coherent and integrated manner.	
		Provided answers to all the prescribed case assignment questions.	
3.74 to 3.25	CR	Demonstrated a good understanding of the relevant management accounting strategy and control concepts and techniques.	
		A good application and adaptation of management accounting strategy and control principles, concepts and techniques to the case (real-life setting).	
		Applied a moderate amount of theoretical knowledge and evidence from the case to identify, evaluate and solve problems	
		Presented information, in written form, in good professional, coherent and integrated manner.	
		Provided answers to all prescribed case assignment questions.	
3.24 to 2.5	P	Demonstrated an adequate understanding of the relevant management accounting strategy and control concepts and techniques.	
		Applied and adapted management accounting strategy and control principles, concepts and techniques occasionally to the case (real-life setting).	
		Applied some theoretical knowledge and used some evidence from the case to identify, evaluate and solve problems	
		Presented information, in written form, in a fairly professional and somewhat coherent manner with some integration.	
		Provided answers to most of the prescribed case assignment questions.	
2.49 to 2.25	PC	Demonstrated a superficial understanding of the relevant management accounting strategy and control concepts and techniques.	
		Applied some theoretical knowledge and did not use evidence from the case to identify, evaluate and solve problems	
		Presented information, in a fairly professional, somewhat coherent manner, but lacked integration.	
		Provided answers to some of the prescribed case assignment questions.	
2.24 to 0	F	Demonstrated a lack of understanding of the relevant management accounting strategy and control concepts and techniques.	
		Applied some theoretical knowledge and did not use evidence from the case to identify, evaluate and solve problems.	
		Presented information in an unprofessional manner, lacking coherency and integration.	
		Provided answers to some of the prescribed case assignment questions.	

Group Research Report and Presentation (15%)

As previously indicated this assessment requires students to work in groups where each group will source and analyse a research paper. Students will be assigned to groups by the Unit Convenor in Week 3. Depending upon enrolments, there could be groups of 3 to 4 students. Each group may self-select from the topics presented from Class 1 up to and including class 7 (please see page 12 for topics), however there should be no more than two groups per topic. Therefore each group should select a group leader, where the group leaders will coordinate amongst each group to ensure that there are no more than two groups per topic. The group leaders must identify themselves to the unit convenor, at the commencement of class in **Week 5, which is the 30th of August**. Each group leader must provide the unit convenor with their selected topics, via student email, by no later than **5pm on Monday, the 13th of September**. Groups will then receive, via student email, confirmation of the selected topics. Upon receipt of this confirmation, groups can then commence sourcing their research paper.

The groups can select their research papers from the list of journals provided on page 3 of this outline. The academic research papers should be carefully selected and students must ensure that their selected research papers are clearly linked to the topic that they have selected. Please note that research papers sourced from academic journals that are not on the list will not be accepted by the Unit Convenor. All group leaders must provide a copy of their selected research paper to the unit convenor (this can be done via student email), by no later than **5pm on Wednesday, the 6th of October**. Groups will then receive, via student email, confirmation that their selected research papers are or are not acceptable. The Unit Convenor will provide assistance to those groups whose research papers are not acceptable, via a face-to-face meeting.

It is important to note that if groups are experiencing problems with this assessment, they must contact the Unit Convenor for assistance. This assignment cannot be done at the last minute, careful planning by the groups is required.

Each group is required to make a presentation to the class summarising, discussing and commenting on their selected research paper based on their analysis thereof. The basis for the analysis of the assigned reading is as follows:

1. The purpose or problem investigated in the paper.
2. The motivation for the research.
 - a. Why did the researcher(s) investigate the issue or problem?
 - b. Why the issue or problem investigated is important?
 - c. Is there a theoretical or practical rationale for this research?
3. The variables examined in the study.
4. The theory used by the researchers
 - a. Why was the theory used?
 - b. How were the variables related to the theory?
 - c. Were any propositions or hypotheses developed and tested?
5. The research design/methodology/approach to investigate the problem.
 - a. Were there any problems associated with this approach?

6. The results and findings.
 - a. What did the researcher find?
 - b. Were the hypotheses supported OR were the propositions found to be true or false?
7. What are the implications of the findings?
8. What did the researcher(s) conclude from the results?
9. Are there any limitations of the study?
10. How does this research contribute to our knowledge of performance measurement and management systems?

The presentation should be 20 to 25 minutes in duration, this time may vary depending on enrolment numbers however students will be advised with an announcement on Blackboard. For the presentation, students must make use of power point slides or overhead transparencies. Each member is expected to participate in the actual presentation, in terms of the above analysis.

In addition to the oral presentation, students must submit a report (word-processed, maximum 2,500 words, 1½ line spacing, Times Roman 12-font, 2.5cm margins, and spaces between paragraphs) and attach a signed cover sheet (available on the unit webpage) on the day of their presentation. This report should be in a format consistent with the components of the analysis previously indicated. The word count must also be visible on the first page of the report. The Harvard Referencing System must be used for this report, please unit web page for further information.

The evaluation criteria for the oral presentation and report are on page 21; the report will be evaluated specifically on the first five criteria.

Quizzes – 25%

Please note the following information concerning the dates, chapters covered and time permitted for the quizzes:

	Week No.	Date	Chapters covered	Time
Quiz 1	4	23 Aug.	Chapters 1-3	20 minutes
Quiz 2	7	13 Sept.	Chapters 4, 5, 7	40 minutes
Quiz 3	11	25 Oct	Chapters 8, 9, 10	40 minutes

Quiz 1, week commencing 23rd Aug, is an early low risk diagnostic task with the aim of being an effective way for students to identify misconceptions and gaps in their knowledge, thus placing students at risk in their studies for this unit. This also provides staff with important feedback on teaching and student learning, therefore those students who are identified as being risk, with learning challenges, will be advised accordingly of remedial actions available to them.

FACULTY OF BUSINESS AND ECONOMICS
DEPARTMENT OF ACCOUNTING AND FINANCE
ACCG825 MANAGEMENT ACCOUNTING: STRATEGY AND CONTROL
Research Report and Oral Presentation (15%): Marking Guidelines Sheet

Group No: _____
Student Names: _____ **SID:** _____
Student Names: _____ **SID:** _____

I have awarded your presentation a mark out of fifteen:						
This is because your presentation achieved the listed criteria at a (√):						
- High Distinction (HD) Excellent level of quality (12.75 – 15)						
- Distinction (D) Very Good level of quality (11.25 – 12.74)						
- Credit (Cr) Good level of quality (9.75 – 11.24)						
- Pass (P) Fair level of quality (7.5 – 9.74)						
- Fail (F) Poor level of quality (less than 7.5)						
	H	D	C	P	F	
	D	D	R	P	F	
Introduction: Clear objectives and structure of presentation. (1)						No clear objectives and structure of presentation
Working knowledge of topic demonstrated. (1)						Knowledge of topic not demonstrated
Effective interpretation and analysis of the paper as per the guidelines provided. (3)						Superficial interpretation and inadequate analysis of the paper as per the guidelines provided.
Clear and logical development of argument. (1)						No logical development of argument OR Argument very difficult to follow
Constructive evaluation of the contribution of research in the paper to the contents of this unit. (3)						Unconstructive evaluation of the contribution of research in the paper to the contents of this unit.
Constant eye contact with audience. (1)						Little or no eye contact with audience
Clear diction (speech) with variation in voice; easy to understand. (1)						Inaudible diction (speech), no variation in voice; difficult to understand
Time constraint respected (1)						Too long
Confidently presented with no or minimal reference to notes required. (1)						Lacking confidence, excessive reading from notes.
Effective use of diagrams and tables (if applicable) in the presentation. (1)						Diagrams and tables added no value to the presentation.
Well planned, interesting, informative and engaging. (1)						Poorly planned, uninspiring, boring and disengaging.