

ACCT3583 Management Accounting 2

Course Outline Semester 2, 2017 *(Draft 28 June 2017)*

Course-Specific Information

The Business School expects that you are familiar with the contents of this course outline. You must also be familiar with the Course Outlines Policies webpage which contains key information on:

- Program Learning Goals and Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Student Support and Resources

This webpage can be found on the Business School website:

<https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

TABLE OF CONTENTS

<u>COURSE SPECIFIC INFORMATION</u>	<u>3</u>
<u>1. STAFF CONTACT DETAILS</u>	<u>3</u>
<u>2. COURSE DETAILS</u>	<u>3</u>
2.1. Teaching Times and Locations	3
2.2. Units of Credit	4
2.3. Course Aims and Relationship to Other Courses	4
2.5. Student Learning Outcomes	4
<u>3. LEARNING AND TEACHING ACTIVITIES</u>	<u>5</u>
3.1. Approach to Learning and Teaching in the Course	5
3.2. Learning Activities and Teaching Strategies	5
<u>4. ASSESSMENT</u>	<u>6</u>
4.1. Formal Requirements	6
4.2. Assessment Overview	7
<u>5. COURSE RESOURCES</u>	<u>9</u>
<u>6. COURSE EVALUATION AND DEVELOPMENT</u>	<u>10</u>
<u>7. COURSE SCHEDULE</u>	<u>11</u>

COURSE-SPECIFIC INFORMATION

1. STAFF CONTACT DETAILS

Teaching Staff	Room (Quad)	Tel	E-mail	Consult
Seminar and Course Leader				
Dr Kar Ming Chong	3096	9385 5916	km.chong@unsw.edu.au	Monday 12-1PM Wednesday 3-4PM
Seminar Leaders				
Dr Linda Chang	3074	9385 5817	linda.chang@unsw.edu.au	Thursday 12-1PM 2-3PM
Dr Yee Shih Phua	3062	9385 5812	y.phua@unsw.edu.au	Tuesday 12-2PM
Ms. Yichelle Zhang	3089	9385 6283	yichelle.zhang@unsw.edu.au	NA
Ms. Alice Lee	3089	9385 6283	alice.lee1@unsw.edu.au	NA
Mr. Benjamin Li		9385 6212	benjamin.li@unsw.edu.au	NA

Consultations are conducted on a drop-in basis or via phone with priority for drop-ins. Students must use their official university email address only when corresponding with staff. Staff member will not conduct extensive consultations by e-mail. Written communication to staff must contain the student's name and student identification number. No short hand or text/SMS language please.

2. COURSE DETAILS

2.1 Teaching Times and Locations

Seminars start in Week 1 and end in Week 12 (Week 13 for Monday classes due to Labour Day public holiday on Monday, 2 October). Due to teamwork activity and space constraint, you must attend the seminar in which you are enrolled.

Seminar Location	Seminar Code	Day	Time
MAT 227	M09A	Monday	9:00 – 12:00
Business School G23	M13A	Monday	13:00 – 16:00
Business School G23	M18A	Monday	18:00 – 21:00
Business School G23	T09A	Tuesday	9:00 – 12:00
Business School G23	T12A	Tuesday	12:00 – 15:00
MAT 104	T12B	Tuesday	12:00 – 15:00
Business School G23	T15A	Tuesday	15:00 – 18:00
Business School G24	W09A	Wednesday	9:00 – 12:00
Business School G23	W12A	Wednesday	12:00 – 15:00
Business School G23	W15A	Wednesday	15:00 – 18:00
Business School G23	W18A	Wednesday	18:00 – 21:00
Business School G23	H09A	Thursday	9:00 – 12:00
Business School G24	H09B	Thursday	9:00 – 12:00
MAT 103	H15A	Thursday	15:00 – 18:00

Business School G23	F09A	Friday	9:00 – 12:00
MAT 102	F09B	Friday	9:00 – 12:00
Business School G23	F12A	Friday	12:00 – 15:00

2.2 Units of Credit

ACCT 3583 Management Accounting 2 has a total of 6 units of credit.

2.3 Relationship of This Course to Other Course Offerings

This course is offered by the School of Accounting and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degree. It builds on the knowledge from Management Accounting 1 and therefore, to enrol in this course, the following pre-requisite must have been satisfied – ACCT 2522 Management Accounting 1. This course also constitutes part of the core curriculum of studies required by CPA Australia and ICAA.

2.4 Course Aims

This course is concerned with the ways in which tangible and intangible resources are leveraged and combined, through organisational strategies and processes, to create organisational competence and deliver 'value' for a diversity of organisational stakeholders, namely, shareholders, customers, employees, suppliers, the community and the natural environment. It also considers how value can be created from managing the relationships among various stakeholders. The course aims to introduce these issues, to encourage critical thinking, and to impart a set of competencies that will enable such issues to be addressed with confidence and creativity in a professional and work-based context. The course draws upon contemporary and international research, professional literatures, case studies and the applied research experiences of course participants to explore the issue of Management Accounting 2.

2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all undergraduate coursework students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams').

For more information on Program Learning Goals and Outcomes, see the School's Course Outlines Policies webpage available at <https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all Business School undergraduate coursework</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	<ul style="list-style-type: none"> • Formulate and implement strategies based on an understanding of the strengths, weaknesses, opportunities, and threats of a firm; • Understand how accounting controls are used to implement the strategies. • Understand how accounting controls are used to manage various stakeholders of the firm such the shareholders, customers, employees, suppliers, customers and the environment. 	<ul style="list-style-type: none"> • Course Preparation Assurance Test (C-PAT) • Team Case Project. • Team Case Presentation. • Seminar Activities. • Exam
2	Critical thinking and problem solving	<ul style="list-style-type: none"> • Apply the accounting control frameworks to interpret and analyse stakeholder issues. 	<ul style="list-style-type: none"> • Team Case Project. • Team Case Presentation. • Seminar Activities. • Exam
3a	Written communication	<ul style="list-style-type: none"> • Construct written work which is logically and professionally presented. 	<ul style="list-style-type: none"> • Team Case Project.
3b	Oral communication	<ul style="list-style-type: none"> • Communicate ideas in a succinct and clear manner. 	<ul style="list-style-type: none"> • Team Case Presentation.
4	Teamwork	<ul style="list-style-type: none"> • Work collaboratively in seminar and to complete two tasks: a written assignment and presentation. 	<ul style="list-style-type: none"> • Individual Reflection Statement. • Team Participation.
5a.	Ethical, environmental and sustainability responsibility	<ul style="list-style-type: none"> • Identify environment and society as stakeholders and using accounting controls to manage these stakeholders. 	<ul style="list-style-type: none"> • Exam • Activities in Seminar 9
5b.	Social and cultural awareness	<ul style="list-style-type: none"> • Not specifically addressed in this course. 	

3. LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

At university, the focus is on self-directed search for knowledge. Seminars, textbooks, exams and other resources are all provided to help you learn. You are therefore required to attend all seminars, and read all required readings to fully grasp and appreciate the concepts of Management Accounting 2.

It is up to you to choose how much work you do in each part of the course: preparing for seminars; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Seminar questions and self-study questions are provided to guide your learning process.

3.2 Learning Activities and Teaching Strategies

Seminars

This course is held over 12 seminars (see section 7 of the course outline). Each seminar is approximately three hours in duration. Students are required to attend the seminar in which they have registered via MyUNSW. In each three-hour seminar, students will be provided with case problems/questions and are required to discuss and apply accounting concepts/frameworks in a team environment, present their findings in front of the class, and apply their knowledge to solve business problems.

To maximise the benefits of attending seminars, students must listen to the podcast recordings on the Moodle and read the required readings before attending the seminars. Seminar instructions and podcasts will be posted on the Moodle prior to the seminar being held. To assist in the development of key research and analysis skills, some of these seminar questions will require students to conduct additional research using library resources.

Self-Study

Self-study is a key element of the learning design of this course. From time to time, self-study materials will be posted on the Moodle to facilitate deeper learning of core elements of the course. The aim of these self-study questions is to encourage students to assume responsibility in the learning process, and to make the seminars more effective. Onus is therefore on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with self-study materials.

4. ASSESSMENT

4.1 Formal Requirements

All assessment tasks are considered compulsory. This ensures that you have every opportunity to illustrate your knowledge of the course material. Failure to complete an assessment task may result in students being refused permission to sit the final examination, and being given an “Unsatisfactory Fail” (UF) grade for this course.

To be eligible for a passing grade in this course, students must:

- (a) Achieve composite mark of at least 50% **AND**
- (b) Satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the course coordinator) **AND**
- (c) Achieve a minimum mark of 40% in the final exam. Any student having an overall mark of 50 or more but less than 40% in the final examination will be given an UF grade.

Please note that there will only be **ONE** supplementary final exam. It is the student’s responsibility to ensure that he or she is available on the date of the supplementary exam.

NOTE: From Semester 1, 2016, the “pass conceded” (PC) grade is being discontinued.

4.2 Assessment Overview

The composite mark for **ACCT 3583** will be calculated as follows:

Assessment Item	Weighting	Due Date
Course Preparation Assurance Test [C-PAT]	10%	Ongoing Seminars 1 - 11
Team Case Project	15%	Seminar 8
Team Case Presentation	10%	Seminar 12
Team Participation	5%	Seminars 3, 5, 7, 9, 12
Individual Reflection Statement	5%	Seminar 12
Final Examination	55%	University Exam Period
TOTAL	100%	

Course Preparation Assurance Test [C-PAT] (10%)

To maximise your learning experiences at the seminar, please listen to the podcasts (available to download from Moodle), read the required readings and attempt a pre-seminar activity (if any) before attending the seminars. Doing so will provide you with the confidence to participate in seminar activities which in turn will deepen your appreciation and understanding of the topics. Note that it is not sufficient to rely solely on the podcasts for this course.

To encourage you to prepare for the seminar, C-PAT will be used to assess your level of seminar preparation in terms of your **basic awareness and understanding** of the key concepts, ideas or frameworks covered in a topic for that seminar. Feedback will be provided immediately after each C-PAT.

<i>Location/time:</i>	In the seminar room. Each C-PAT will start at 10 minutes past the starting hour. You can only sit for the CPATs in your enrolled seminar.
<i>Duration:</i>	6-8 minutes. Every seminar, from seminars 1 to 11.
<i>Topics covered:</i>	Podcast, required readings and pre-seminar exercises (if any) for that seminar topic.
<i>Format:</i>	For the whole class, the seminar leader will randomly choose 5 out of 11 C-PATs to mark. Your mark will comprise the best of 4 out of 5 C-PATs that were marked. This formatting ensures that all misadventures and absences (legitimate or otherwise) are taken into account, and therefore there is no special consideration for this assessment. The CPATs will comprise short discursive questions, calculations, multiple-choice questions and/or “true or false” questions.

Team Assessments in ACCT3583

Team assessments will be undertaken by a team of 6 students¹. The main purposes of team assessments are to develop your (1) communication skills (both written and oral) and (2) teamwork skills. The seminar leader will allocate a team to you **by the end of seminar 1**. It is the student’s responsibility to be present at the seminar from Seminar 1. Any student who is not in a team by the end of seminar 3 may have to present and complete the assignment individually (and must therefore suffer the consequences of having additional workload).

- **Team Case Project (15%)**

<i>Due date:</i>	Seminar 8.
<i>Topics covered:</i>	The team case project is based on seminars 1, 2, 3, 4, and 5. A significant amount of applied research is required.
<i>Format:</i>	For specific requirements, marking guide, and formatting please refer to the Moodle, under “Assessments”. Please attach the official UNSW cover page to the Team Case Project.

¹ Depending on seminar size and other circumstances a team can also have 4-5 members.

Significant amount of applied research is required for the team to be acquainted with the company's business environment, operations and strategies. Because many business contexts are ambiguous in nature, the Team Case Project is targeted at evaluating and providing feedback on students' ability to apply and integrate various analytical frameworks found in seminars 1 to 5 of this course to make sense of uncertainties in various business contexts, and reach the appropriate conclusions.

- **Team Case Presentation (10%)**

<i>Location/time:</i>	Team presentations will be held in seminar 12 in the seminar room. For Monday seminars only, team presentations will be held on Monday, 23 October 2017.
<i>Duration:</i>	Between 16 (minimum) – 18 (maximum) minutes.
<i>Topics covered:</i>	Selected findings from the Team Case Project. For specific requirements please refer to the Moodle, under "Assessments".
<i>Format:</i>	All team members must present. 8% out of the 10% is allocated to individual performance and the remaining 2% to the team's performance. A presentation marking guide can be found on Moodle to assist you in your presentation.
Note: There is no "special consideration" for team presentations.	

- **Team Participation (5%)**

<i>Location/time:</i>	Evaluation of team participation by peers will be held in seminars 3, 5, 7, 9 and 12 in the seminar room.
<i>Duration:</i>	10 minutes.
<i>Topics covered:</i>	<ul style="list-style-type: none"> • The purpose of this assessment is to encourage you to collaborate with your team members by being mindful of factors that influence teamwork effectiveness. Refer to teamwork marking guide (criterion 1) and, more specifically, the "Team Participation Questions" so that you are aware of the various items that you will be evaluated on. Go to Moodle – "Assessment". • Your team members will evaluate the quality of your participation and contributions as a team member in the (1) weekly seminar activities and (2) team projects such as the Team Case Project and Team Case Presentation.
<i>Format:</i>	TBA.
Note: There is no "special consideration" for team participation.	

Individual Reflection Statement (5%)

You are required to submit a one-page individual reflection statement.

<i>Due date:</i>	Seminar 12. For Monday seminars only, the statement is due on Monday, 23 October 2017.
<i>Topics covered:</i>	Refer to teamwork marking guide on criteria 2 and 3. Both criteria cover teamwork in seminar activities, Team Case Project, and Team Case Presentation.
<i>Format:</i>	For specific requirements please refer to the Moodle, under "Assessments".

Note: There is no "special consideration" for your individual reflection statement.

Final Examination (55%)

You are required to sit a final examination paper in this course. The final exam will cover all topics in this course. The general format of the exam will be provided in seminar 12. Note that the Course Moodle for this course will not be available to students from the starting time of the course's final exam until the end of the exam.

Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and only aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential and will not be related to course grades.

5. Student Resources

5.1 Course Resources

1. **Textbook – Management Accounting, 2nd edition, Pearson Custom Publishing.** NOTE: This book was used for the first time in Semester 2, 2015. You can also purchase the e-book version at: www.pearson.com.au/9781488616518
2. **Reading Kit – ACCT 3583 Reading Kit (Semester 2, 2017).**

Both the textbook and reading kit are compulsory references for ACCT 3583. They are available at the UNSW Bookshop. For Semester 2, 2017, you can buy second-hand copies of the textbook and reading kit, either from Semester 1, 2017 or Semester 2, 2016 in the second-hand bookshop if you wish.

5.2 Course Website

This Course uses Moodle and the login URL for Moodle is: <https://moodle.telt.unsw.edu.au/login/index.php>. Under the course code ACCT3583. You are required to have a Unipass and Unipin to access the website. In addition, you must also be enrolled in the course to access the website. Please note that students are responsible for updating themselves on any information that appears on Moodle.

During the session, you must:

- Maintain your official student email address and ensure that it does not have an “Over Quota” problem;
- Check your assessment marks and inform your seminar leader of any discrepancies or problems with them; and
- Update and download Powerpoint seminar slides and other additional materials.

Information provided on Moodle may include:

- Course Outline;
- PowerPoint seminar slides (which may include announcements made in seminars);
- Assessment results; and
- Course-related announcements and other administrative matters.

6. COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's myExperience survey is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through end of semester myExperience responses.

7. Course Schedule

Seminar	Week beginning	Topics
1	24 th July	Analysing the external environment
2	31 st July	Analysing the internal environment
3	7 th August	Developing strategy <ul style="list-style-type: none"> • <i>Team participation due</i>
4	14 th August	Measuring performance
5	21 st August	Managing shareholder value creation <ul style="list-style-type: none"> • <i>Team participation due</i>
6	28 th August	Managing customer value and relationships
7	4 th Sept	Managing supplier relationships and strategic outsourcing <ul style="list-style-type: none"> • <i>Team participation due</i>
8	11 th Sept	Managing human capital as a strategic resource <ul style="list-style-type: none"> • <i>Team Case Project due</i>
9	18 th Sept	Managing environment and engaging in corporate social responsibility <ul style="list-style-type: none"> • <i>Team participation due</i>
University Mid-semester Break (Saturday, 23rd Sept – Monday, 2nd Oct 2017 [Labour Day public holiday])		
10	3 rd Oct	Managing strategic risks
11	9 th Oct	Management controls
12	16 th Oct	<ul style="list-style-type: none"> • <i>Individual Reflection Statement due</i> • <i>Team Case Presentation due</i> • <i>Team participation due</i>

business.unsw.edu.au

CRICOS Code 00098G

