ACCT5996
Management Accounting and Business Analysis

Course Outline
Semester 1, 2016

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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Lecturer-in-charge:  Associate Professor Paul Andon  
Room:  Quad 3084  
Phone No:  9385 5821  
Email:  p.andon@unsw.edu.au  
Consultation Times:  Please refer to the Course Website for consultation times.

Details of all other seminar facilitators for this course will be posted on the Course Website.

2 COURSE DETAILS

2.1 Teaching Times and Locations
Seminars start in Week 1 and finish in Week 12

A full list of seminar times will be posted on the Course Website.

2.2 Units of Credit
The course is worth 6 units of credit.
There is no parallel teaching in this course.

2.3 Summary of Course and Course Aims

This course examines the use of financial and non-financial information for the purpose of analysing business processes to achieve superior organisational performance. The course introduces a number of management accounting tools and quantitative techniques that can be used to analyse how business processes consume resources, create value for a firm and its customers, and how this value may be analysed for improvement opportunities.

Note: This course is not available to students who have completed ACCT2522 in the last three years.

2.4 Relationship to Other Courses

This course is offered as part of a range of postgraduate coursework programs, including the Master of Professional Accounting, ACCT5930 or COMM5003 are prerequisites or co-requisites for this course. ACCT5996 is a prerequisite for a certain other management accounting courses available in relevant postgraduate coursework programs (refer to the UNSW Handbook for further details).
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 postgraduate 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 the Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

Content-based Learning Outcomes
As a result of satisfactorily completing this course, you should be able to:

a. Understand fundamental concepts associated with management accounting techniques and practice;

b. Apply a selection of management accounting tools and concepts to a range of decision making scenarios;

c. Use a selection of management accounting tools and concepts to analyse and provide recommendations in aid of business process improvement and value creation; and

d. Appreciate some of the practical, behavioural, social and other complexities of using management accounting techniques and concepts in real world settings.

Desired Skills-Based Outcomes
As a result of satisfactorily completing this course, you should have the opportunity to:

e. Learn independently and to assume responsibility for the learning process;

f. Conduct applied business research – acquiring, analysing and presenting knowledge;

g. Tolerate ambiguity in managerial and organisational problem-solving; and

h. Think critically about informing materials and existing organisational practices.

Business Postgraduate Coursework Program Learning Goals and Outcomes

1. Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.
   You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.
   You should be able to identify, research and analyse complex issues and problems in business
and/or management, and propose appropriate and well-justified solutions.

3. Communication: Our graduates will be effective communicators in professional contexts. You should be able to:
   a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. Teamwork: Our graduates will be effective team participants. You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice. You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.

For more information on the Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be practised in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes (see Section 2.5)</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Knowledge</td>
<td>a, b, c</td>
<td>• Seminar problems and examples&lt;br&gt;• Class Quizzes&lt;br&gt;• Final Exam</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>c, d, h</td>
<td>• Seminar problems and examples&lt;br&gt;• Class Quizzes&lt;br&gt;• Final Exam</td>
</tr>
<tr>
<td>3a Written communication</td>
<td>b, c, f</td>
<td>• Final Exam</td>
</tr>
<tr>
<td>3b Oral communication</td>
<td>b, c, f</td>
<td>• Participating in seminar discussions</td>
</tr>
<tr>
<td>4 Teamwork</td>
<td>Not specifically addressed in this course</td>
<td>• Not specifically assessed.</td>
</tr>
<tr>
<td>5a. Ethical, environmental and sustainability</td>
<td>d</td>
<td>• Seminar problems and examples</td>
</tr>
</tbody>
</table>
3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

At university, the focus is on your self-directed search for knowledge. Seminars, textbooks, exams and other resources are all provided to help you learn. You therefore need to attend seminars, and read all required material in order to fully grasp and appreciate the concepts associated with the course.

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 and self study questions are provided to guide your learning process.

3.2 Learning Activities and Teaching Strategies

**Seminars**

This course is taught in a weekly seminar format (3 hours per seminar). Seminars will provide instruction in the use of relevant management accounting techniques and will raise issues relating to the use of such techniques in complex organisational settings. Seminars will also develop technical skills in computation, skills in the application of management accounting techniques to organisational situations and problems, and will canvass issues relating to the design of management accounting systems. During seminars, instructor-centred discussions, syndicate exercises, student presentations and quizzes may be held.

Each week, seminar questions will be used in analysing the topic under consideration. These questions will be posted on the Course Website in the week prior to the seminar being held. It is the responsibility of the student to download these materials prior to each seminar. In order to maximise the benefits of attending seminars, students are expected to read the relevant study materials and to prepare written responses to the seminar questions prior to attending the relevant seminar.
4 ASSESSMENT

4.1 Formal Requirements
To be eligible for a passing grade in this course, students must:
(a) Achieve composite mark of at least 50% AND
(b) Make a satisfactory attempt at all assessment tasks

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Duration*</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-Class Quiz 1</td>
<td>10%</td>
<td>20 mins</td>
<td>In class, Seminar 4</td>
</tr>
<tr>
<td>In-Class Quiz 2</td>
<td>10%</td>
<td>20 mins</td>
<td>In class, Seminar 8</td>
</tr>
<tr>
<td>In-Class Quiz 3</td>
<td>10%</td>
<td>20 mins</td>
<td>In class, Seminar 12</td>
</tr>
<tr>
<td>Final examination</td>
<td>70%</td>
<td>TBA</td>
<td>TBA</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.3 Assessment Format

In-Class Quizzes (10% for each of three Quizzes)
An in-class quiz will be administered in Seminars 4, 8 and 12. These quizzes will test technical competencies gained in this course and your ability to apply these competencies to business-relevant scenarios. Also, these quizzes aim at encouraging you to keep up-to-date with your studies, and providing you with regular feedback so that you can seek help for particular study areas if required.

In-Class Quiz 1 (Seminar 4) will cover materials from Seminars 1 to 3 (inclusive).

In-Class Quiz 2 (Seminar 8) will cover materials from Seminars 4 to 7 (inclusive).

In-Class Quiz 3 (Seminar 12) will cover materials from Seminars 8 to 11 (inclusive).
Further information regarding the format and content of these quizzes will be provided in separate announcements.

Please note that there are NO supplementary quizzes. Given that each assessment is worth less than 20% of the final composite mark, there will be no special consideration unless under extenuating circumstances.

Final Examination (70%)
The final examination will be held during the formal end-of-session examination period. The aim of the final examination is to enable you to demonstrate to the examiner that you have achieved all the Learning Objectives for this Course, and to achieve an adequate level of technical competency in Accounting, as well as the capacity to use the technical competency to apply it analytically and critically in a business environment.

The examination may include multiple choice and written questions. Written questions may include multiple parts consisting of related numerical and short written responses.
Further information regarding the format and content of the final exam will be provided in a separate announcement in Seminar 12.

**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 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.
5 COURSE RESOURCES

The website for this course is on Moodle at:


The required textbook for this course is:


This textbook will be available from the UNSW Bookshop.

In addition to this required text, other supplementary reading materials may be issued as appropriate.

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 Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through an online course evaluation survey, as well as a teacher evaluation performed in class.
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1 PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought after by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

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2  ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the Business School Harvard Referencing Guide, see the Business Referencing and Plagiarism webpage (Business>Students>Learning support>Resources>Referencing and plagiarism).

3  STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students 'Managing your Program' webpages: https://student.unsw.edu.au/program.

3.1 Workload

It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.
We strongly encourage you to connect with your Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course. Information on expected workload: https://student.unsw.edu.au/uoc

3.2 Attendance

Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance

3.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://student.unsw.edu.au/conduct

3.4 Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://safety.unsw.edu.au/

3.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course website. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

4 SPECIAL CONSIDERATION

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration:
- All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in
advance the instructions and conditions at: https://student.unsw.edu.au/special-consideration

- Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
- Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.
- Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.
- Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
- Special consideration requests do not allow lecturers-in-charge to award students additional marks.

5 STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**
  https://www.business.unsw.edu.au/students/resources/learning-support
  The EDU provides academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 5584; Email: edu@unsw.edu.au.

- **Business Student Centre**
  https://www.business.unsw.edu.au/students/resources/student-centre
  Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

- **Moodle eLearning Support**
  For online help using Moodle, go to: https://student.unsw.edu.au/moodle-support. For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre**
  www.lc.unsw.edu.au
  Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services:**
  http://info.library.unsw.edu.au/web/services/services.html

- **IT Service Centre:**

- **UNSW Counselling and Psychological Services**
  https://student.unsw.edu.au/wellbeing
  Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418; Email: counselling@unsw.edu.au

- **Student Equity & Disabilities Unit**
  http://www.studentequity.unsw.edu.au
  Provides advice regarding equity and diversity issues, and support for students.
who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au