COURSE OUTLINE

ACC610 Strategic Management Accounting

School: School of Business and Creative Industries

2021 | ATMC Semester 1

USC Sydney
USC Melbourne

BLENDED LEARNING

Most of your course is on campus but you may be able to do some components of this course online.

Please go to unisc.edu.au for up to date information on the teaching sessions and campuses where this course is usually offered.

1. What is this course about?

1.1. Description

In Strategic Management Accounting you will develop an advanced body of knowledge to prepare you for a career as a future business leader. Technical and communication skills will be developed and practiced as you creatively and critically analyse and evaluate business problems. You will communicate your solutions utilising various digital tools and through oral communication. Your community consciousness will increase as you evaluate the social, environmental, and economic impacts of business decisions. The ability to collaborate with team members will also be an important skill that will prepare you to adapt to the changing role of the management accountant and contribute to the strategic management of the organisations in which you will work.

1.2. How will this course be delivered?

ACTIVITY	HOURS	BEGINNING WEEK	FREQUENCY
BLENDED LEARNING			
Lecture	2hrs	Not applicable	Not Yet Determined
Tutorial/Workshop 1	1hr	Not applicable	Not Yet Determined

1.3. Course Topics

1. The role of accounting information in management decision making and workflow and process analysis
2. Working in teams
3. Measuring and reporting sustainability
4. An introduction to cost terms and inventory costing
5. Product and service costing
6. Student Oral Presentations
7. Spreadsheeting skills demonstrated
8. Determining how costs behave
9. Activity-based costing and activity-based management
10. Pricing decisions and customer-profitability analysis
11. Flexible budgets, direct-cost variances and management control
12. Strategy and the balanced scorecard

2. What level is this course?

600 Level (Specialised)

Demonstrating a specialised body of knowledge and set of skills for professional practice or further learning. Advanced application of knowledge and skills in unfamiliar contexts.

3. What is the unit value of this course?

12 units

4. How does this course contribute to my learning?

COURSE LEARNING OUTCOMES On successful completion of this course, you should be able to...	GRADUATE QUALITIES MAPPING Completing these tasks successfully will contribute to you becoming...	PROFESSIONAL STANDARD MAPPING * Association to Advance Collegiate Schools of Business
1 Prepare and analyse complex management accounting data.	Knowledgeable Creative and critical thinker Empowered	PC3
2 Utilise management accounting data to convincingly communicate strategic initiatives.	Creative and critical thinker	PC1.1, PC1.2, PC1.3, PC3
3 Incorporate social and environmental objectives into management accounting analyses.	Sustainability-focussed	PC4, PC5
4 Demonstrate an understanding of strategies for effectively leading and working in teams in a business context.	Engaged	PC2, PC3
5 Demonstrate advanced oral communication skills in a business context.	Engaged	PC1.2

* Competencies by Professional Body

CODE	COMPETENCY
ASSOCIATION TO ADVANCE COLLEGIATE SCHOOLS OF BUSINESS	
PC1.1	Written Communication
PC1.2	Oral Communication
PC1.3	Digital Literacy
PC2	Collaboration
PC3	Creative and Critical Thinking
PC4	Community Consciousness
PC5	Cultural Awareness

5. Am I eligible to enrol in this course?

Refer to the UniSC Glossary of terms for definitions of “pre-requisites, co-requisites and anti-requisites”.

5.1. Pre-requisites

Enrolled in any PGRD Program

5.2. Co-requisites

Not applicable

5.3. Anti-requisites

Not applicable

5.4. Specific assumed prior knowledge and skills (where applicable)

A basic awareness of the features and functions of Microsoft Excel.

5.5. Microcredential Information

Not applicable

6. How am I going to be assessed?

6.1. Grading Scale

Standard Grading (GRD)

High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL).

6.2. Details of early feedback on progress

Formative feedback will be provided in tutorials from Week 2.

6.3. Assessment tasks

DELIVERY MODE	TASK NO.	ASSESSMENT PRODUCT	INDIVIDUAL OR GROUP	WEIGHTING %	WHAT IS THE DURATION / LENGTH?	WHEN SHOULD I SUBMIT?	WHERE SHOULD I SUBMIT IT?
All	1	Oral and Written Piece	Individual	25%	5 minutes per individual.	Week 5	In Class
All	2	Report	Group	25%		Week 10	Online Assignment Submission with plagiarism check
All	3	Examination - Centrally Scheduled	Individual	50%	2 hours	Exam Period	Exam Venue

All - Assessment Task 1: Oral Presentation

GOAL:	You will reflect on your contribution to team processes and present recommendations from your team's spreadsheet model.
PRODUCT:	Oral and Written Piece
AUTHORSHIP STATEMENT:	
FORMAT:	This is an individual assessment item. You will make a 5-minute oral presentation. Although this may be done in teams, assessment will be based on individual performance. This task is being used for measuring assurance of learning towards Association to Advance Collegiate Schools of Business (AACSB) accreditation. The following Program Learning Objective will be assessed: Program Learning Objective 2.1 - Demonstrate an understanding of strategies for effectively leading and working in teams in a business context. Program Learning Objective 1.2 - Demonstrate advanced oral communication skills in a business context.
CRITERIA:	**No.** — **Learning Outcome assessed** 1 — Demonstrate advanced oral communication skills in a business context. 2 — Demonstrate an understanding of strategies for effectively leading and working in teams in a business context. 3 — Assessment criteria are mapped to the course learning outcomes. — 1 2 3 4 5
GENERIC SKILLS:	

All - Assessment Task 2: Report

GOAL:	You will develop collaboration skills through the production of a strategic management project using Microsoft Excel.
PRODUCT:	Report
AUTHORSHIP STATEMENT:	
FORMAT:	In teams of three (3), you will plan and prepare a spreadsheet model. This task is being used for measuring assurance of learning towards Association to Advance Collegiate Schools of Business (AACSB) accreditation. The following Program Learning Objectives will be assessed: Program Learning Objective 4.1 - Demonstrate a capacity for a socially responsible and sustainable approach to business decisions.
CRITERIA:	**No.** / **Learning Outcome assessed** 1 Design a spreadsheet model to address the business problem presented to you. 2 Demonstrate a capacity for a socially responsible and sustainable approach to business decisions.
GENERIC SKILLS:	

All - Assessment Task 3: Final examination

GOAL:	You will demonstrate your competence in the analytic tools presented in this course.
PRODUCT:	Examination - Centrally Scheduled
AUTHORSHIP STATEMENT:	
FORMAT:	The final examination is an unseen, closed book, two-hour examination, comprising both theoretical and practical questions in an extended answer format.
CRITERIA:	**No.** / **Learning Outcome assessed** 1 Demonstrate competence in the use of course specific analytic tools
GENERIC SKILLS:	

7. Directed study hours

A 12-unit course will have total of 150 learning hours which will include directed study hours (including online if required), self-directed learning and completion of assessable tasks. Student workload is calculated at 12.5 learning hours per one unit.

8. What resources do I need to undertake this course?

Please note: Course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Canvas site– Please log in as soon as possible.

8.1. Prescribed text(s) or course reader

You need regular access to the resource(s) below. Many texts are available as ebooks through the Library at no additional cost.

REQUIRED?	AUTHOR	YEAR	TITLE	EDITION	PUBLISHER
Required	Horngren, C.T., Datar, S., Rajan, M., Maguire, W., and Tan, R.	2018	Cost Accounting: A Managerial Emphasis	3rd Ed.	Pearson: Frenchs Forest

8.2. Specific requirements

You will be required to have access to a computer. Computers are provided on campus. It is your responsibility to have a calculator.

9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low. It is your responsibility to review course material, search online, discuss with lecturers and peers and understand the health and safety risks associated with your specific course of study and to familiarise yourself with the University's general health and safety principles by reviewing the online induction training for students, and following the instructions of the University staff.

10. What administrative information is relevant to this course?

10.1. Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Canvas, are electronically checked through Turnitin. This software allows for text comparisons to be made between your submitted assessment item and all other work to which Turnitin has access.

10.2. Assessment: Additional Requirements

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying: The final mark is in the percentage range 47% to 49.4% The course is graded using the Standard Grading scale You have not failed an assessment task in the course due to academic misconduct

10.3. Assessment: Submission penalties

Late submission of assessment tasks may be penalised at the following maximum rate: - 5% (of the assessment task's identified value) per day for the first two days from the date identified as the due date for the assessment task. - 10% (of the assessment task's identified value) for the third day - 20% (of the assessment task's identified value) for the fourth day and subsequent days up to and including seven days from the date identified as the due date for the assessment task. - A result of zero is awarded for an assessment task submitted after seven days from the date identified as the due date for the assessment task. Weekdays and weekends are included in the calculation of days late. To request an extension you must contact your course coordinator to negotiate an outcome.

10.4. Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Central Examinations
- Deferred Examinations
- Student Conduct
- Students with a Disability

For more information, visit https://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching

10.5. Student Charter

UniSC is committed to excellence in teaching, research and engagement in an environment that is inclusive, inspiring, safe and respectful. The Student Charter sets out what students can expect from the University, and what in turn is expected of students, to achieve these outcomes.

10.6. General Enquiries

In person:

- **UniSC Sunshine Coast** - Student Central, Ground Floor, Building C, 90 Sippy Downs Drive, Sippy Downs
- **UniSC Moreton Bay** - Service Centre, Ground Floor, Foundation Building, Gympie Road, Petrie
- **UniSC SouthBank** - Student Central, Building A4 (SW1), 52 Merivale Street, South Brisbane
- **UniSC Gympie** - Student Central, 71 Cartwright Road, Gympie
- **UniSC Fraser Coast** - Student Central, Student Central, Building A, 161 Old Maryborough Rd, Hervey Bay
- **UniSC Caboolture** - Student Central, Level 1 Building J, Cnr Manley and Tallon Street, Caboolture

Tel: +61 7 5430 2890

Email: studentcentral@usc.edu.au