

School / Faculty: Federation Business School

Course Title: MANAGEMENT ACCOUNTING 2

Course ID: BUACC2614

Credit Points: 15.00

Prerequisite(s): (BUACC2613 recommended but not required) (BA506 or BUACC1506 or BUACC1508) (BA507 or BUACC1507)

Co-requisite(s): Nil

Exclusion(s): Nil

ASCED Code: 080101

Grading Scheme: Graded (HD, D, C, etc.)

Program Level:

AQF Level of Program						
	5	6	7	8	9	10
Level						
Introductory	■	■	■	■	■	■
Intermediate	■	■	✓	■	■	■
Advanced	■	■	■	■	■	■

Learning Outcomes:

Knowledge:

- K1.** Examine essential techniques that aid the managerial functions of planning, control, and decision making
- K2.** Compare and contrast the contemporary approaches to measuring and managing performance
- K3.** Assess the impact of accounting-based information on individuals, organisations and society

Skills:

- S1.** Review and present management accounting information in a logical, reasonable and timely manner to enable managerial use
- S2.** Design and use spread sheet models for the analysis of management accounting problems
- S3.** Generate and evaluate cost information to make informed decisions
- S4.** Translate conceptual material into practice through the use of communication and interpersonal skills in teams in teams

Application of knowledge and skills:

- A1.** Adapt and apply cost and management knowledge and skills in diverse and novel settings

Course Outline (Higher Education)

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- A2.** Make informed and autonomous decisions in complex settings and be accountable for the outcomes

Course Content:

Topics may include:

- Activity based management and the value chain
- Performance evaluation: measurement and evaluation of divisional performance; transfer pricing; motivation and reward systems
- Contemporary approaches to measuring and managing performance including the balanced scorecard
- Managing suppliers, inventory, customers and quality
- Tactical decision making: cost volume profit analysis; pricing and product mix decisions
- Environmental and social management accounting
- Capital expenditure decisions
- Strategic management accounting

Values and Graduate Attributes:

Values:

- V1.** Develop an ethical and socially responsible approach to management accounting practice
V2. Appreciate the need for continuous learning in order to maintain up-to-date skills and knowledge

Graduate Attributes:

FedUni graduate attributes statement. To have graduates with knowledge, skills and competence that enable them to stand out as critical, creative and enquiring learners who are capable, flexible and work ready, and responsible, ethical and engaged citizens.

Attribute	Brief Description	Focus
Knowledge, skills and competence	Students will be encouraged to cultivate a culture of continuous learning through their personal and professional lives.	Medium
Critical, creative and enquiring learners	Students will be encouraged to be independent thinkers.	Medium
Capable, flexible and work ready	Students will be encouraged to think outside their professional roles and become engaged global citizens.	Medium

Course Outline (Higher Education)

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Attribute	Brief Description	Focus
Responsible, ethical and engaged citizens	Students will be encouraged to develop a sense of personal social responsibility in conjunction with corporate social responsibility.	Medium

Learning Task and Assessment:

Learning Outcomes Assessed	Assessment Task	Assessment Type	Weighting
K1, K2, K3 S1, S2, S3	Review of selected topics, based on class activities, reading, and preparation of responses to set questions.	Test	10-20%
K1, K2, K3 S1, S2, S3, S4 A1 A2	Group case study and/or essay requiring research and the preparation of calculations and/or written responses.	Assignment	20-40%
K1, K2, K3, S1, S2, S3	Comprehensive review of all topics, based on class activities, reading, and preparation of responses to set questions	Exam	50-70%

Adopted Reference Style:

APA