

BUSA90184 Strategic Cost Management

Credit Points:	12.50
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2014, Parkville This subject commences in the following study period/s: Term 1, Parkville - Taught on campus.
Time Commitment:	Contact Hours: 30 hours Total Time Commitment: Not available
Prerequisites:	None
Corequisites:	None
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	<p><p>For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.</p> <p>It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: http://services.unimelb.edu.au/disability</p></p>
Contact:	programservices@mbs.edu (mailto:programservices@mbs.edu)
Subject Overview:	<p>Students should understand:</p> <ul style="list-style-type: none"> # the role of the management accounting system within the planning and control function of the organisation; # the influence of the management accounting control system on management behaviour and an organisation's strategy.
Learning Outcomes:	<ul style="list-style-type: none"> # understand the importance of identifying the various factors which affect and determine costs; # understand the basic principles used in costing products and services within an organisation; # be able to identify relevant costs for non-routine managerial decisions; # understand the multi-purpose nature of budgeting systems in both the private and public sectors; # understand the principles of designing reports to provide useful management accounting information; # gain an appreciation of the influences of budgeting and systems of performance evaluation on management behaviour and organisational functioning; # appreciate the wide-reaching nature of internal control systems, including administrative controls, accounting controls, and social and cultural controls; # recognise the degree of variability associated with the design of a management accounting control system.
Assessment:	Case write-ups by syndicate (35%) Class participation (15%) Final exam (50%) 2 hours
Prescribed Texts:	None
Breadth Options:	This subject is not available as a breadth subject.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees

Related Course(s):

Master of Business Administration