

306-762 Advanced Managerial Accounting

Credit Points:	12.500
Level:	Graduate/Postgraduate
Dates & Locations:	2008, This subject commences in the following study period/s: Semester 1, - Taught on campus.
Time Commitment:	Contact Hours: 36 hours of seminars (Semester 1) Total Time Commitment: Not available
Prerequisites:	Acceptance into the Master of Commerce by Coursework (Specialisation in Accounting and Business Information Systems) or the PhD program; 306-302 Enterprise Performance Management or 306-313 Management Control Systems (or equivalent) and permission of the Head of the Department.
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>
Subject Overview:	This subject is intended for students interested in the study of contemporary research in management accounting, planning and control. The focus of the subject is on factors that influence the design and operation of the management control systems and the determinants of success of such systems. Research studies utilising economics and behavioural theories are examined in order to develop students' understanding of management control in an organisational context. A major part of this subject will be the development of a research proposal.
Assessment:	A take-home end-of-semester examination (50%), written assignments totalling not more than 20 pages (30%), participations and seminar presentations (20%).
Prescribed Texts:	None
Recommended Texts:	Selected Readings, Department of Accounting and Business Information Systems (2007).
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
Generic Skills:	<p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> # Evaluate the theoretical frameworks used to study management accounting; # Apply alternative paradigms to explain managerial accounting practices; # Critically evaluate research in major areas of managerial accounting, from both a theoretical and empirical perspective; # Analyse the empirical findings of research that examine the impact of management accounting and other control mechanisms on organisational participants; # Evaluate the effectiveness of management accounting systems and the consequences on organisation performance; # Synthesise current research literature with a view to identifying research questions that are relevant to practitioners and that make a significant contribution to the research literature.

On successful completion of this subject, students should have improved the following generic skills:

- # Listen to others dispassionately and tolerantly;
- # Collaborative learning;
- # Critical thinking, which should be enhanced by investigating how management accounting systems operate in an organisational context;
- # Evaluation, analysis and criticism of extant research literature;
- # Extension of existing literature through the development of new research questions;
- # Application of appropriate research methods and statistical techniques to research questions;
- # Ability to access data and research literature from a range of sources;
- # Written communication, which should be developed through preparation of critiques of others research and preparation of a research proposal articulating new research ideas;