

## ACCT40002 Studies in Management Accounting

<b>Credit Points:</b>	12.50											
<b>Level:</b>	4 (Undergraduate)											
<b>Dates &amp; Locations:</b>	2012, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus.											
<b>Time Commitment:</b>	Contact Hours: 36 hours of seminars Total Time Commitment: Estimated total time commitment of 144 hours per semester.											
<b>Prerequisites:</b>	Admission into BH-COM and both of:											
	<table border="1"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT30002 Enterprise Performance Management</td> <td>Semester 1, Semester 2</td> <td>12.50</td> </tr> <tr> <td>ACCT30009 Management Control Systems</td> <td>Not offered 2012</td> <td>12.50</td> </tr> </tbody> </table>			Subject	Study Period Commencement:	Credit Points:	ACCT30002 Enterprise Performance Management	Semester 1, Semester 2	12.50	ACCT30009 Management Control Systems	Not offered 2012	12.50
Subject	Study Period Commencement:	Credit Points:										
ACCT30002 Enterprise Performance Management	Semester 1, Semester 2	12.50										
ACCT30009 Management Control Systems	Not offered 2012	12.50										
	or as approved by Head of Department.											
<b>Corequisites:</b>	None											
<b>Recommended Background Knowledge:</b>	Please refer to Prerequisites and Corequisites.											
<b>Non Allowed Subjects:</b>	None											
<b>Core Participation Requirements:</b>	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: <a href="http://www.services.unimelb.edu.au/disability/">http://www.services.unimelb.edu.au/disability/</a>											
<b>Coordinator:</b>	Dr Jennifer Grafton											
<b>Contact:</b>	<a href="mailto:j.grafton@unimelb.edu.au">j.grafton@unimelb.edu.au</a> (mailto:j.grafton@unimelb.edu.au)											
<b>Subject Overview:</b>	This subject introduces students to the major streams of research in Management Accounting. We examine research into the factors that influence the design of management accounting systems and the factors that influence the success of these systems. The subject content and delivery is designed around a framework of literature drawn from economics and behavioural theories. Students describe, discuss and critique research studies in management accounting, and build up to the development of their own research proposal.											
<b>Objectives:</b>	<p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> <li>• Evaluate the theoretical frameworks used to study management accounting;</li> <li>• Apply alternative paradigms to explain managerial accounting practices;</li> <li>• Critically evaluate research in major areas of managerial accounting, from both a theoretical and empirical perspective;</li> <li>• Analyse the empirical findings of research that examine the impact of management accounting and other control mechanisms on organisational participants;</li> <li>• Evaluate the effectiveness of management accounting systems and the consequences on organisation performance;</li> <li>• 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</li> </ul>											

<b>Assessment:</b>	An assignment totalling not more than 3000 words due late in the semester (30%), seminar presentations regularly throughout the semester and class participation (20%) and an end-of-semester take-home examination of not more than 4000 words (50%).
<b>Prescribed Texts:</b>	Selected readings - Studies in Management Accounting - Department of Accounting and Business Information Systems (current year version).
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<ul style="list-style-type: none"> <li># High level of development: oral communication; written communication; statistical reasoning; application of theory to practice; interpretation and analysis; critical thinking; evaluation of data and other information; receptiveness to alternative ideas.</li> <li># Moderate level of development: collaborative learning; problem solving; team work; accessing data and other information from a range of sources.</li> <li># Some level of development: synthesis of data and other information; use of computer software.</li> </ul>