

## ACCT90020 Advanced Managerial Accounting

<b>Credit Points:</b>	12.50									
<b>Level:</b>	9 (Graduate/Postgraduate)									
<b>Dates &amp; Locations:</b>	This subject is not offered in 2013.									
<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>	<p>Acceptance into the Master of Commerce by Coursework (Specialisation in Accounting and Business Information Systems) or the PhD program; ACCT30002 Enterprise Performance Management or ACCT30009 Management Control Systems (or equivalent) and permission of the Head of the Department.</p> <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 2</td> <td>12.50</td> </tr> <tr> <td>ACCT30009 Management Control Systems</td> <td>Not offered 2013</td> <td>12.50</td> </tr> </tbody> </table>	Subject	Study Period Commencement:	Credit Points:	ACCT30002 Enterprise Performance Management	Semester 2	12.50	ACCT30009 Management Control Systems	Not offered 2013	12.50
Subject	Study Period Commencement:	Credit Points:								
ACCT30002 Enterprise Performance Management	Semester 2	12.50								
ACCT30009 Management Control Systems	Not offered 2013	12.50								
<b>Corequisites:</b>	None									
<b>Recommended Background Knowledge:</b>	None									
<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>Contact:</b>	<p>Graduate School of Business and Economics  Level 4, 198 Berkeley Street  Telephone: +61 3 8344 1670  Online Enquiries  Web: <a href="http://www.gsbe.unimelb.edu.au">www.gsbe.unimelb.edu.au</a> (<a href="http://gsbe.unimelb.edu.au/">http://gsbe.unimelb.edu.au/</a>)</p>									
<b>Subject Overview:</b>	<p>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.</p>									
<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, Department of Accounting and Business Information Systems.
<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>	<p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"> <li># Listen to others dispassionately and tolerantly;</li> <li># Collaborative learning;</li> <li># Critical thinking, which should be enhanced by investigating how management accounting systems operate in an organisational context;</li> <li># Evaluation, analysis and criticism of extant research literature;</li> <li># Extension of existing literature through the development of new research questions;</li> <li># Application of appropriate research methods and statistical techniques to research questions;</li> <li># Ability to access data and research literature from a range of sources;</li> <li># Written communication, which should be developed through preparation of critiques of others research and preparation of a research proposal articulating new research ideas;</li> </ul>