



UNIT OUTLINE

Management Accounting 2

UNIT CODE AND TITLE:	BA614 Management Accounting 2
AUTHOR	Gilbert Afful
SCHOOL	School of Business
COURSE	Bachelor of Commerce
PREREQUISITE(S)	BA506 Accounting and Business Decisions AND BA507 Accounting Fundamentals Recommended: BA613 Management Accounting 1
DURATION	One teaching period
CREDIT POINTS	15

OBJECTIVES

This unit is sequential to BA613 Management Accounting 1 and extends the use of cost accounting information in aiding the managerial functions of planning, control and decision making. More specifically, this unit is designed to enable students to:

Knowledge

- develop an understanding of the theoretical and practical aspects of managerial functions in organizations
- develop essential techniques in packaging information to aid the managerial functions of Planning, Control, Performance Evaluation and Decision Making.
- comprehend the importance of Human Information Processing and the influence of information on Human Behaviour

Skills

- present management accounting information in a logical and timely manner to enable managerial use
- develop the ability to design and use spreadsheet models for the analysis of management accounting problems
- conduct research in current developments in Management Accounting

Attitudes

- develop the ability to work both independently and in teams
- develop an ethical approach to the provision of management accounting information
- appreciate the need to keep abreast with developments in Management Accounting

CONTENT

- activity based management and the value chain: value creation and control
- decision making and human information processing
- responsibility accounting: budgeting and budgetary control; behavioural aspects of budgeting
- information for tactical decision making: cost volume profit analysis; pricing and product mix decisions
- just-in-time, inventory, and quality decisions
- information for performance evaluation: measurement and evaluation of divisional/segment performance; transfer pricing; motivation and reward systems; non-financial performance measures
- strategic management accounting.

LEARNING TASKS AND ASSESSMENT

Learning Task	Assessment	Weighting
Lectures; prescribed reading; tutorial preparation, research seminar presentations, correction and discussion; revision	Examination	60-70%
Completion of up to two assignment involving the investigation and analysis of a contemporary issue in management accounting.	Case Study/Spreadsheet Report Research Seminar and Report	30-40%

METHODOLOGY

Lectures, tutorials, independent reading and tutorial preparation, assignment preparation.

REFERENCES

- Atkinson, A. A., Banker, R. J., Kaplan, R. S. & Young, S. M. (1998). *Management accounting* (2nd ed.). Sydney: Prentice-Hall.
- Blocher, E. J., Chen, K. H. & Lin, T. W. (2001). *Cost management: A strategic emphasis* (2nd ed.). Sydney: Mc Graw Hill.
- Folk, J. M., Garrison, R. H. & Noreen, E. W. (2002). *Introduction to managerial accounting*, Sydney: McGraw Hill.

Garrison, R. H. & Noreen, E. W. (2000). *Managerial accounting* (9th ed.). Sydney: McGraw Hill.

Hilton, R. W. (2002). *Managerial accounting: Creating value in a dynamic business environment* (5th ed.). Sydney: McGraw Hill.

Horngren, C.T., Foster, G. & Datar, S. M. (2000). *Cost accounting: A managerial emphasis* (10th ed.). Sydney: Prentice-Hall.

Langfield-Smith, K., Thorne, H. & Hilton, R. (1998). *Management accounting: An Australian perspective* (2nd ed.). Sydney: McGraw Hill.

McWatters, C. S., Morse, D. C. and Zimmerman, J. L. (2001). *Management accounting: Analysis and interpretation* (2nd ed.). Sydney: McGraw Hill.

Amended: CC95/3

Amended: CC01/7