



UNSW Course Outline

ACCT5996 Management Accounting and Business Analysis - 2024

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General Course Information

Course Code : ACCT5996

Year : 2024

Term : Term 1

Teaching Period : T1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

This course examines how management accounting information can be created and used to

effectively analyse business activities for operational improvement and superior performance. The course immerses students in management accounting tools that will build their business acumen in managing costs and resources, sources of value creation, and opportunities for enhanced operational outcomes. Management Accounting and Business Analysis offers an active learning approach, where students benefit from student-led class discussions, individual and team-based learning activities, and authentic case studies that introduce students to complexity in business analysis.

Note: This course is not available to students who have completed ACCT2522 in the last three years.

Course Aims

This course examines how management accounting information can be created and used to effectively analyse business activities for operational improvement and superior performance. The course immerses students in management accounting tools that will build their business acumen in managing costs and resources, sources of value creation, and opportunities for enhanced operational outcomes. Management Accounting and Business Analysis offers an active learning approach, where students benefit from student-led class discussions, individual and team-based learning activities, and authentic case studies that introduce students to complexity in business analysis.

Relationship to Other Courses

This course examines how management accounting information can be created and used to effectively analyse business activities for operational improvement and superior performance. The course immerses students in management accounting tools that will build their business acumen in managing costs and resources, sources of value creation, and opportunities for enhanced operational outcomes. Management Accounting and Business Analysis offers an active learning approach, where students benefit from student-led class discussions, individual and team-based learning activities, and authentic case studies that introduce students to complexity in business analysis.

Note: This course is not available to students who have completed ACCT2522 in the last three years.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Build management accounting knowledge relevant to managing costs and resources, operational efficiency and effectiveness, and sources of value creation.	• PLO1 : Business Knowledge
CLO2 : Apply management accounting skills learned as appropriate to addressing specific business problems.	• PLO1 : Business Knowledge
CLO3 : Develop well-justified decisions and recommendations in response to specific business problems.	• PLO2 : Problem Solving
CLO4 : Analyse and discuss real-world issues connected to management accounting tools and concepts.	• PLO1 : Business Knowledge
CLO5 : Clearly and concisely communicate management accounting concepts and ideas orally/ in written form.	• PLO3 : Business Communication
CLO6 : Explain some of the behavioural effects of using management accounting techniques and concepts.	• PLO5 : Responsible Business Practice

Course Learning Outcomes	Assessment Item
CLO1 : Build management accounting knowledge relevant to managing costs and resources, operational efficiency and effectiveness, and sources of value creation.	<ul style="list-style-type: none"> • Assessment 1: Individual Presentation • Assessment 2: Topic Reflections • Assessment 3: Team Course Video Reflection & Real Life Connection • Assessment 4: Final Examination
CLO2 : Apply management accounting skills learned as appropriate to addressing specific business problems.	<ul style="list-style-type: none"> • Assessment 1: Individual Presentation • Assessment 2: Topic Reflections • Assessment 3: Team Course Video Reflection & Real Life Connection • Assessment 4: Final Examination
CLO3 : Develop well-justified decisions and recommendations in response to specific business problems.	<ul style="list-style-type: none"> • Assessment 1: Individual Presentation • Assessment 2: Topic Reflections • Assessment 3: Team Course Video Reflection & Real Life Connection
CLO4 : Analyse and discuss real-world issues connected to management accounting tools and concepts.	<ul style="list-style-type: none"> • Assessment 1: Individual Presentation • Assessment 3: Team Course Video Reflection & Real Life Connection
CLO5 : Clearly and concisely communicate management accounting concepts and ideas orally/ in written form.	<ul style="list-style-type: none"> • Assessment 4: Final Examination • Assessment 2: Topic Reflections • Assessment 1: Individual Presentation • Assessment 3: Team Course Video Reflection & Real Life Connection
CLO6 : Explain some of the behavioural effects of using management accounting techniques and concepts.	<ul style="list-style-type: none"> • Assessment 1: Individual Presentation • Assessment 3: Team Course Video Reflection & Real Life Connection

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

At university, the focus is on your self-directed search for knowledge. Seminars, textbooks, exams and other resources are all provided to help you learn. It is therefore essential to prepare for class as instructed each week (refer to the weekly Seminar Preparation Guide), and to proactively participate in class.

Other Professional Outcomes

Through Moodle updates

Additional Course Information

Weekly Seminars

All weeks are delivered in small group seminars (3 hours each week - including Week 1), where you will develop your technical skills in management accounting calculation, your skills in applying management accounting techniques to organisational situations and problems, explore more deeply issues relating to the design, implementation, and analytical use of management accounting techniques. A particular focus of each seminar will be an in-depth case study, where you will work closely with your designated seminar group to explore more complex management accounting issues associated with each topic.

Your success in completing this case with your group is heavily depending on your preparation for each seminar as instructed, including by completing the required readings.

Note: If students are not in a team by end of Week 2 (i.e. must attend class to be assigned), deferral of the course to a subsequent term is required.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Individual Presentation Assessment Format: Individual	8%	Start Date: TBA through Moodle Due Date: ongoing throughout the Term	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO2 : Problem SolvingPLO3 : Business CommunicationPLO5 : Responsible Business Practice
Assessment 2: Topic Reflections Assessment Format: Individual	12%	Start Date: TBA through Moodle Due Date: 4 times in the term	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO2 : Problem SolvingPLO3 : Business Communication
Assessment 3: Team Course Video Reflection & Real Life Connection Assessment Format: Group	25%	Start Date: TBA Due Date: Week 10	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO3 : Business Communication
Assessment 4: Final Examination Assessment Format: Individual	55%	Start Date: TBA through Moodle Due Date: TBA through myUNSW	<ul style="list-style-type: none">PLO1 : Business KnowledgePLO3 : Business Communication

Assessment Details

Assessment 1: Individual Presentation

Assessment Overview

Requires students to understand concepts and apply them to real world contexts.

Assesses: PLO1, PLO2, PLO3, PLO5

Course Learning Outcomes

- CLO1 : Build management accounting knowledge relevant to managing costs and resources, operational efficiency and effectiveness, and sources of value creation.
- CLO2 : Apply management accounting skills learned as appropriate to addressing specific business problems.
- CLO3 : Develop well-justified decisions and recommendations in response to specific business problems.
- CLO4 : Analyse and discuss real-world issues connected to management accounting tools and concepts.
- CLO5 : Clearly and concisely communicate management accounting concepts and ideas

orally/ in written form.

- CLO6 : Explain some of the behavioural effects of using management accounting techniques and concepts.

Detailed Assessment Description

Requirements provided in Moodle

Assessment Length

3 minutes

Submission notes

TBA through Moodle

Assessment information

TBA through Moodle

Assignment submission Turnitin type

This is not a Turnitin assignment

Assessment 2: Topic Reflections

Assessment Overview

Requires students to understand and reflect on content.

Assesses: PLO1, PLO2, PLO3

Course Learning Outcomes

- CLO1 : Build management accounting knowledge relevant to managing costs and resources, operational efficiency and effectiveness, and sources of value creation.
- CLO2 : Apply management accounting skills learned as appropriate to addressing specific business problems.
- CLO3 : Develop well-justified decisions and recommendations in response to specific business problems.
- CLO5 : Clearly and concisely communicate management accounting concepts and ideas orally/ in written form.

Detailed Assessment Description

Requirements provided in Moodle

Assessment Length

approx 150 words per reflection task

Submission notes

TBA through Moodle

Assessment information

TBA through Moodle

Assignment submission Turnitin type

This is not a Turnitin assignment

Assessment 3: Team Course Video Reflection & Real Life Connection

Assessment Overview

Requires an understanding and application of all concepts learnt.

Assesses: PL01, PL02, PL03, PL05

Course Learning Outcomes

- CLO1 : Build management accounting knowledge relevant to managing costs and resources, operational efficiency and effectiveness, and sources of value creation.
- CLO2 : Apply management accounting skills learned as appropriate to addressing specific business problems.
- CLO3 : Develop well-justified decisions and recommendations in response to specific business problems.
- CLO4 : Analyse and discuss real-world issues connected to management accounting tools and concepts.
- CLO5 : Clearly and concisely communicate management accounting concepts and ideas orally/ in written form.
- CLO6 : Explain some of the behavioural effects of using management accounting techniques and concepts.

Detailed Assessment Description

Requirements provided in Moodle

Assessment Length

Approx 15 minutes

Submission notes

TBA through Moodle

Assessment information

TBA through Moodle

Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

Assessment 4: Final Examination

Assessment Overview

Requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

Assesses: PLO1, PLO3

Course Learning Outcomes

- CLO1 : Build management accounting knowledge relevant to managing costs and resources, operational efficiency and effectiveness, and sources of value creation.
- CLO2 : Apply management accounting skills learned as appropriate to addressing specific business problems.
- CLO5 : Clearly and concisely communicate management accounting concepts and ideas orally/ in written form.

Detailed Assessment Description

TBA through Moodle

Assessment Length

TBA through Moodle

Submission notes

TBA through Moodle

Assessment information

TBA through Moodle

Assignment submission Turnitin type

This is not a Turnitin assignment

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted on Inspera, an online assessment platform. It is a mandatory requirement that you attend the exam on-campus (even if you are only attending online classes) and that you come with a fully charged laptop with Safe Exam Browser (SEB) installed. For information about On-Campus Invigilated Exams requirements and conditions please visit [here](#).

Further instructions on how to prepare for this exam will be provided to you during the term.

Grading Basis

Standard

Requirements to pass course

Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 12 February - 18 February	Seminar	<p>Course Introduction & Basic Management Accounting Concepts</p> <p>An introduction to the course structure, assessments, and resources. We will also provide you with tips on how to make the most of the innovative learning environment provided in this course. Then this seminar will introduce basic concepts and ideas related to management accounting. We will define management accounting, its general objectives, and describe contemporary changes in management accounting practices and the role of the management accountant.</p>
Week 2 : 19 February - 25 February	Seminar	<p>Cost Behaviour: Drivers, Estimation and Analysis</p> <p>This week concentrates on the importance of understanding cost behaviour as part of management accounting and business analysis. We will define various forms of cost behaviour, estimate cost functions through specified quantitative techniques, and apply this knowledge to cost-volume-profit analysis.</p>
Week 3 : 26 February - 3 March	Seminar	<p>Cost Allocation: Traditional and Activity-Based Methods</p> <p>This focuses on costing, particularly in relation to allocation approaches for indirect or overhead costs. We introduce, compare, and apply both traditional and activity-based costing methods for overhead allocation.</p>
Week 4 : 4 March - 10 March	Seminar	<p>Budgeting</p> <p>This week we focus on budgets and discuss their importance for organisational planning and control. We will examine the components of the master budget and apply processes through which budgets are prepared.</p>
Week 5 : 11 March - 17 March	Seminar	<p>Standard Costs and Variances for Control</p> <p>This week focuses on alternative budget approaches (flexible budgeting, activity-based budgeting), and introduce standard costs, and variance analysis for cost control. We will explore how standards are set and used in planning and managing resources. We will calculate and interpret direct materials and direct labour variances. We will also discuss approaches used to consider the significance of variances, responsibility for them, and the need for corrective action.</p>
Week 6 : 18 March - 24 March	Seminar	<p>Managing Performance and Incentives</p> <p>This week considers how and why firms choose to decentralize, and how this relates to a need for responsibility accounting. We will compute and interpret selected measures of investment centre performance, such as ROI, RI and EVA. We will also examine the role of transfer pricing in decentralised firms and consider methods of transfer price setting. Finally, we will examine incentive schemes as means shaping motivation through performance measurement.</p>

Week 7 : 25 March - 31 March	Seminar	<p>Managing Costs</p> <p>This week will focus on using accounting information to manage resources for greater value. In line with this, we will introduce Life-Cycle Costing, Target costing, and Activity-Based Management as tools that can assist with identifying important business improvement opportunities.</p>
Week 8 : 1 April - 7 April	Seminar	<p>Managing Quality and Throughput</p> <p>A continuation of the topic from last week – the focus remains on using accounting information to manage resources for greater value. This week will the focus on two further business improvement concepts – quality management and the theory of constraints.</p>
Week 9 : 8 April - 14 April	Seminar	<p>Tactical and Capital Investment Decisions</p> <p>This is the last of the weekly seminars. This week will examine how to create relevant information for tactical decisions relating to common short-term decision-making scenarios. Analysis of capital investment opportunities, using various approaches, will also be explored.</p>
Week 10 : 15 April - 21 April	Seminar	<p>Final Exam Overview</p> <p>This final seminar aims to review what we have learned over the course of the term, and overview what will be assessed for the final exam, and review important study techniques and exam tips for the final examination.</p>

Attendance Requirements

Please note that lecture recordings are not available for this course. Students are strongly encouraged to attend all classes and contact the Course Authority to make alternative arrangements for classes missed.

General Schedule Information

Note: for more information on the UNSW academic calendar and key dates including study period, exam, supplementary exam and result release, please visit: <https://student.unsw.edu.au/new-calendar-dates>

Course Resources

Prescribed Resources

The website for this course is on [Moodle](#).

The required textbook for this course is:

- Langfield-Smith, K., Smith, D., Andon, P., Hilton, R.W., and Thorne, H. (2022) Management Accounting: Information for Creating and Managing Value, 9th edition (ebook).

The link to the eBook is available from the course Moodle site.

In addition to this required text, other supplementary reading materials may be issued as appropriate (refer to your Seminar Preparation Guide each week for details).

Please note that it is against Australian copyright laws to photocopy, take photos, scan, or otherwise copy anything more than a reasonable portion of the required textbook.

If you bring anything other than a genuine version of the ebook to class, you will be asked to leave the class and obtain a genuine copy.

Recommended Resources

To be provided in Moodle when required

Additional Costs

Not applicable

Course Evaluation and Development

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Jonathan Yuen		Microsoft Teams	Not applicable	TBA	No	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support page](#).

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support page](#). For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a

- supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
 4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
 5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
 6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
 7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the ‘wrong’ assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with

feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions.
Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>