

Assessment Details and Submission Guidelines					
Trimester	T2 2019				
Unit Code	HI5017				
Unit Title	Managerial Accounting				
Assessment Type	Assignment				
Assessment Title	Individual Assignment				
Purpose of the assessment (with ULO Mapping)					
Weight	30% of the total assessments				
Total Marks	30				
Word limit	Not more than 3,000 words. Please use "word count" and include in assignment.				
Due Date	Week 10 Sunday at 11.59 p.m.				
Submission Guidelines	<ul> <li>All work must be submitted on Blackboard by the due date along with a completed Assignment Cover Page.</li> <li>The assignment must be in MS Word format, no spacing, 12-pt Arial font and 2 cm margins on all four sides of your page with appropriate section headings and page numbers.</li> <li>Reference sources must be cited in the text of the report, and listed appropriately at the end in a reference list using Harvard referencing style.</li> <li>It is the responsibility of the student who is submitting the work, to ensure that the work is in fact her/his own work. Incorporating another's work or ideas into one's own work without appropriate acknowledgement is an academic offence. Students should submit all assignments for plagiarism checking on Blackboard before final submission in the subject. For further details, please refer to the Unit Outline and Student Handbook.</li> <li>Format of the Assignment Submission: You should at least have the following details:</li> </ul>				
	<ul> <li>a. Assignment Cover page clearly stating your name and student number</li> <li>b. Abstract (one paragraph)</li> <li>c. Table of Contents</li> <li>d. Body of the assignment with appropriate section headings</li> <li>e. Conclusion</li> <li>f. List of References.</li> </ul>				

# **Individual Assignment Specifications**

### Purpose:

This assignment aims at developing your understanding of the purpose and use of management accounting systems, and its usefulness in aiding managers make informed decisions. You are to critically evaluate two journal articles to analyse the practical use of management accounting systems by contemporary companies, in terms of their relevance to the real-life companies' decision-making by managers and achievement of business goals.

## Assignment Task:

## Journal Article Critique (30 Marks)

You are required to read the journal article by Watts, Yapa and Dellaportas (2014), "The Case of a Newly Implemented Modern Management Accounting System in a Multinational Manufacturing Company", *Australasian Accounting, Business and Finance Journal*, 8 (2), p. 121-137. The journal article is attached as a separate file in Blackboard under the folder <Assignment>.

**Required:** Critically evaluate the role of management accounting systems (MAS) and the provision of accounting information for the case company by answering the 4 questions below:

### **Questions:**

- 1. Identify any three (3) specific examples of the different types of management accounting methods and/or techniques from the case. (3 marks)
- 2. Are MAS relevant to contemporary organisations? Discuss this with reference to:i) What evidence is there from the case company? Include examples in your answer. (5 marks)
  - ii) Compare and contrast this finding with one other journal article you will need to find that has discussed about management accounting systems in another real-life company or companies. Did this second study have similar findings as the first chosen article, or mixed and/or different findings? Explain with examples. (5 marks)
- 3. What conclusions do you make about the relevance of MAS in today's competitive and (in most cases), uncertain business environment? (4 marks)
- 4. Provide four (4) specific outcomes or lessons learned from each of the two articles' research findings that will be useful for management accountants in Australian companies to learn from, and justify your answer [i.e. provide 2 outcomes from each of the two studies]. (8 marks)

Another 5 marks are determined by the overall presentation of your assignment.

#### Additional Information:

a) You are encouraged to choose the second journal article from the following Accounting and Management Accounting Journals:

Accounting, Auditing and Accountability Journal;

Journal of Management Accounting Research

Journal of Applied Management Accounting Research

b) The journal article need to study a real-life company or companies' MAS from year 2010 onwards, (in any country).

c) You can access these journals in ProQuest Database by clicking on the above links. Log in details for

ProQuest are - Username: Holmes2004; Password: holmes. These journals can also be accessed via the

ProQuest Database link available via the Student Login page in the Holmes website.

HI5017 MANAGERIAL ACCOUNTING INDIVIDUAL ASSIGNMENT T2 2019

# **Marking Criteria**

Marking Criteria	Weighting
Journal Article Critique	
1. Identify any three (3) specific examples of the different types of management	3%
accounting methods and/or techniques from the case.	
2. Are MAS relevant to contemporary organisations? Discuss this with reference to:	5%
i) What evidence is there from the case company? Include examples in your answer.	
ii) Compare and contrast this finding with one other relevant journal article you will	5%
need to find that has discussed about management accounting systems in another real-	
life company or companies. Did this second study have similar findings as the first	
chosen article, or mixed and/or different findings? Explain with examples.	
3. What conclusions do you make about the relevance of MAS in today's competitive	4%
and (in most cases), uncertain business environment?	
4. Provide four (4) specific outcomes or lessons learned from each of the two	8%
articles' research findings that will be useful for management accountants in	
Australian companies to learn from, and justify your answer [i.e. provide 2	
outcomes from each of the two studies].	
Overall Presentation of Assignment	5%
TOTAL Weight	30%

Marking Rubric	Ma	rking	Ru	bric
----------------	----	-------	----	------

	Excellent	Very Good	Good	Satisfactory	Unsatisfactory
Journal Article Critique					
Examples of the different types of management accounting methods and/or techniques from the case (3 marks)	(3 marks) Identify 3 examples of management accounting methods and/or techniques from the case with very good discussion of the examples.	(2 marks) Identify 3 examples of management accounting methods and/or techniques from the case with good discussion of the examples.	(1.8 marks) Identify 2 - 3 examples of management accounting methods and/or techniques from the case with minor errors and/or omissions in the discussion.	(1.5 marks) Identify 2 - 3 examples of management accounting methods and/or techniques from the case with errors and/or omissions in the discussion.	(0 - 1 mark) Identify 1 or less example of management accounting methods and/or techniques from the case.
Relevance of MAS to contemporary organisations (5 marks)	(5 marks) Present an excellent discussion of the relevance of MAS to contemporary organisations with examples provided from the case company.	(4 marks) Present a very good discussion of the relevance of MAS to contemporary organisations with examples provided from the case company.	(3 marks) Present a good discussion of the relevance of MAS to contemporary organisations with or without examples provided from the case company.	(2 marks) Present a reasonable discussion of the relevance of MAS to contemporary organisations without example provided from the case company.	(0 - 1 mark) Unable to explain the relevance of MAS to contemporary organisations.
Compare and contrast the finding with one other relevant journal article (5 marks)	(5 marks) Clear, concise, compelling discussion with excellent examples.	(4 marks) A very good discussion with very good examples.	(3 marks) A good discussion with good examples.	(2 marks) Adequate discussion with adequate examples.	(0 - 1 mark) Unable to present a proper discussion with no examples or confusing.
Conclusions about the relevance of MAS in today's business environment (4 marks)	(4 marks) Clear, concise, compelling conclusions about the relevance of MAS in today's competitive and uncertain business environment.	(3.5 marks) Very good conclusions about the relevance of MAS in today's competitive and uncertain business environment.	(3 marks) Good conclusions about the relevance of MAS in today's competitive and uncertain business environment.	(2.5 marks) Adequate conclusions about the relevance of MAS in today's competitive and uncertain business environment.	(0 – 1.5 marks) Unable to present proper conclusions or confusing.

				Р	age <b>5</b> of <b>5</b>
Outcomes or lessons learned from each of the two articles' research findings (8 marks)	(8 marks) Clear, concise, compelling discussion of 4 lessons learned (2 from each study).	(6 marks) A very good discussion of 4 lessons learned (2 from each study).	(4 marks) A good discussion of 4 lessons learned (2 from each study).	(2.5 marks) An adequate discussion of 4 lessons learned (2 from each study).	(0 – 1.5 marks) Unable to present a proper discussion of 4 lessons learned (2 from each study).
Overall Presentation (5 marks)	(5 marks) Include all elements and is very well presented. Writing flows clearly and sections are linked very effectively. Referencing is exemplary. English is used very effectively and error-free.	(4 marks) Include all elements and is well presented. Writing flows clearly and sections are linked effectively. Referencing is of a high standard. English is used effectively with very few errors present.	(3 marks) Include all elements and is generally presented appropriately. Writing mostly flows well and sections are linked. Referencing is in accordance with guidelines. English is used effectively with few errors present.	(2 marks) Include most elements and is adequately presented. Writing sometimes does not flow clearly leaving the paper to seem disjointed in areas. Referencing is somewhat in accordance with guidelines. Basic English is used with some errors present.	(0 - 1 mark) Lack key elements and is poorly presented. Writing does not flow clearly leaving the paper to seem disjointed. Referencing is not in accordance with relevant guidelines. Basic English is used with errors present.
Total Marks (30)					/30