

AFM 31130: Strategic Management Accounting

Instructions for Group Assignment – Intake 8

The overall aim of the assignment is to identify how a management accounting technique/concept is applied by a company and to describe the way in which its application deviates from theory. This exercise will enable the students to appreciate as to how the management accounting techniques are actually practiced by the Sri Lankan organizations enabling them to understand the practical validity of the techniques they learn.

Students are required to form into groups of *five* members each. **Names of five members should be handed over to the course lecturer at the class to be conducted on 01.04.2018.**

The management accounting technique/concept can be one of the following.

- The use of Management Control Systems
- The overhead attribution and product costing
- Budgeting procedure and budgetary control
- Application of activity based costing
- The use of balanced score card

In respect of the topic selected, the students are required to:

- Select an organization
- Identify what is available in the extant literature regarding the theory (if possible peruse the literature available regarding the practice)
- Describe the current practice of the organization in detail
- Identify the gap between theory and practice that prevail in the organization
- Identify areas of complications and difficulties that arise in carrying out this process
- Suggest any improvements (recommendations) you would make

At the end of this assignment, students are required to submit ***a report for which 25 marks*** are allocated. Also, additional ***15 marks will be allocated for the group presentation made*** based on the report submitted.

Dead line of the report: The report should be submitted to the School of Accounting and Business (SAB) office on or before **1st (Sunday) July 2018, before 12.30 p.m.**

Report

The suggested structure for the research report is as follows;

- Title page
- Executive summary
- Chapter 1: Introduction to the organization selected
- Chapter 2: Literature Review
- Chapter 3: Data collection (Primary and secondary)
- Chapter 4: Description of the current practice of the organization pertaining to the topic selected

- Chapter 5: Gap between theory and practice that prevail in the organization and the areas of complications and difficulties that arise in carrying out this process
- Chapter 6: Recommendations or improvements
- References
- Appendices if any
- *The contact detail of the person of the organization for further verification of information supplied.*

The number of pages of the report should not exceed 25 pages excluding the references. The following should be excluded in counting the number of pages of the report; The title page and appendices if any. However, only a limited number of appendices should be included in the report. If the report is not submitted on the due date 2% of marks assigned to it will be reduced for each day of delay. The title page of the report should be signed by each member of the group.

The format of the report should be as follows:

- Times New Roman font , 12 Font size, 1½ spacing, 1 inch margin for Top, Bottom, Left and Right
- References and bibliographic material should be listed in the following manner:

a. Non-Periodical

Author surname, Author initials. (Year). *Title of work*. Location: Publisher.

b. Periodicals

Author surname, Author initials. (Year). Title of article. *Title of periodical*, vol.(issue number/month(s)),pages.

c. Web sources

Author surname, Author initials. (Year month date). *Title of work*. Retrieved date, from URL.

- Students are advised to refer the following book for further clarification pertaining to presentation of report.

Fonseka, M. (2009). *A Guide to Academic Writing*. Colombo: Department of Accounting, University of Sri Jayewardenepura.

Report Evaluation Form

Evaluation Criteria	Marks Allocated	Marks Obtained
1. Executive summary & Introduction		
1.1 Clarity	05	
1.2 Adequacy	05	
	10	
2. Literature Review		
2.1 Adequacy	05	
2.2 Relevance	05	
	10	
3. Data collection		
3.1 Appropriateness and Adequacy	05	
3.2 Use of knowledge gathered from literature review in the study design	05	
	10	
4. Description of the current practice		
4.1 Adequacy	10	
4.2 Relevance	10	
	20	
5. Discussion of gap between theory and practice		
5.1 Adequacy	10	
5.2 Relating to theory and current literature	10	
5.3 Quality of description	10	
	30	
6. Recommendations/improvements		
6.1 Clarity	05	
6.2 Adequacy	05	
	10	
7. Presentation		
7.1 List of References in compliance with the guidelines	05	
7.2 Logical and Orderly Presentation & Writing Quality (Grammar, spelling and compliance with the Guidelines for Academic Writing)	05	
	10	
Total	100	