

School of Accounting and Commercial Law

ACCY 402
CURRENT ISSUES IN MANAGEMENT ACCOUNTING

Trimester One 2010

COURSE OUTLINE

Names and Contact Details

Administration Coordinator: Ms Danielle Van Resseghem RH 708 463-7465
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Course Coordinator &
Lecturer: Dr Carolyn Fowler RH 603 463-6506
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Lecturer: Mr Ken Bates RH 716a 463-6474
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Trimester Dates

Trimester 1 begins on Monday, 1 March and ends on Wednesday, 30 June (examination period inclusive).

Withdrawal from Courses:

Information available via

- **Withdrawal dates: Late withdrawals with Associate Dean (Students) permission (See Section 8: Withdrawals - from the Personal Courses of Study Statute)**
<http://policy.vuw.ac.nz/Amphora!~~policy.vuw.ac.nz~POLICY~000000001743.pdf>
- **Withdrawal dates: refunds:**
<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx>

Class Times and Room Numbers

Seminar Times: Monday 9.30 am to 12.30 pm in RWW415

Course Learning Objectives

This course introduces students to management accounting literature relating to the behavioural dimensions of management accounting and the design of management control and other management accounting systems.

Course Delivery

Class sessions will be primarily in the form of seminars, involving discussion of assigned weekly readings along with other material as determined and presented by the lecturer.

Prerequisites

ACCY223 Management Accounting, and either ACCY302 Advanced Management Accounting
OR ACCY314 Accounting and Society.

Course Content

	Dates		Topic	Lecturer
1	March	1	Introduction – A Multiple Theoretical and Method Approach to Management Accounting	Carolyn Fowler Ken Bates
2	March	8	The Development of Management Accounting	Carolyn Fowler
3	March	15	Case and Field Research in Management Accounting	Carolyn Fowler
4	March	22	Customer Profitability – Methods of Analysis	Ken Bates
5	March	29	Activity Based Costing and Services	Ken Bates
Mid Trimester Break				
6	April	19	Costing and the Capacity Issue	Ken Bates
7	April	26	Critiquing the Balanced Scorecard	Ken Bates
8	May	3	Management Accounting Change: An Institutional Perspective	Carolyn Fowler
9	May	10	Strategic Change and Management Accounting: A Contingency View	Carolyn Fowler
10	May	17	Management Accounting, Budgets and Public Schools	Carolyn Fowler
11	May	24	Project Discussion and Preparation	Carolyn Fowler Ken Bates
12	May	31	Project Presentation	Ken Bates Carolyn Fowler

Expected Workload

There will be 3 hours per week of scheduled class contact time. In addition to this contact time, students are expected to spend at least an additional 12 hours per week on private study

Readings

Set Text

Hoque, Z., 2006, *Methodological Issues in Accounting Research: Theories and Methods*, Spiramus Press Ltd., London,

Readings

Reading material, as given in the seminar readings handout (lecture one), will be distributed during the trimester.

Additional books.

The following books have been placed on closed reserve or 3-day loan in the Commerce Library.

- Chapman, C.S., Hopwood, A.G., and Shields, M.D. (eds), (2007), *Handbook of Management Accounting Research*, 1st ed., Elsevier: Amsterdam; Boston.
- Hopper, T., Northcott, D., and Scapens, R, (2007), *Issues in Management Accounting*, 3rd edn, Prentice Hall: Harlow, England: New York.
- Wickramasinghe, D. and Alawattage, C. (2007), *Management Accounting Change: Approaches and Perspectives*, Routledge: New York.

Assessment Requirements

1. Critique Preparation	15 %
2. Critique Presentation	5%
3. Class Participation	10%
4. Research Project One	30%
5. Research Project Two	35%
6. Research Project Presentation	<u>5%</u>
	<u>100%</u>

Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

Examinations

This course has no end-of-term examination.

Penalties

In fairness to other students, work submitted after the due date will incur a 5% penalty (of the mark obtained) for each day late (1 hour through to 24 hours equates to one day for purposes of determining each day late). A penalty may also be imposed if the work submitted is over the prescribed word limit.

Extensions may be granted with no penalty to those who meet the University's aegrotat rules (e.g. medical certificate, family bereavement). If such a situation arises, please contact the Course Coordinator as soon as possible.

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50% or more, students must complete all items of assessment (1 to 6 above).

Communication of Additional Information

Communication of additional information will be through email and class announcements.

Class Representative

The Honours Representative (selected at orientation) will act as the class representative for ACCY 402. That person's name and contact details will be available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

Use of Turnitin

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <http://www.turnitin.com>. Turnitin is an on-line plagiarism prevention tool which compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy-typed by the School and subject to checking by Turnitin. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

Assessment Details

Critiques

Each student is required to present one or two assigned readings during the course (depending on class numbers). This presentation will be for 30 minutes, with a further 15 minutes for questions and discussion. A maximum of two articles are to be presented at each seminar session.

Students are to select the readings for their critique and presentation from the seminar readings handout (excluding the prescribed text chapters). By the end of the first week, each student must advise the Course Coordinator of the articles they have selected.

1. Critique Preparation

(Weighting 15%)

The following questions/points must be covered in your critique.

1. State the purpose of the article.
2. Outline the main issue(s) addressed in the article and the author's(s') main arguments.
3. Identify and evaluate the appropriateness of the theoretical framework(s) (if any).
4. Identify and evaluate the appropriateness of the methodology(s).
5. Select what to you is the most interesting or significant sentence in the article and explain why you find this sentence interesting or significant.
6. Explain what you have learnt from the article and identify what the implications of the article are.

Students presenting selected readings are to submit (by email) to the lecturer the critique of their assigned article by noon on the Friday before the Monday class.

2. Critique Presentation

(Weighting - 5%)

Approximately 30 minutes is allocated for a critique presentation, with a further 15 minutes for questions and discussion. Prior to your presentation, prepare PowerPoint Slides to help you facilitate your presentation and class discussion.

Students are required to e-mail their PowerPoint Slides to the lecturer by 8.30 a.m. on the day of their critique presentation. Students should also email these to the rest of the class.

3. Class Participation

(Weighting - 10%)

For effective discussion of each topic, it is very important that you read and understand the assigned articles (usually two per class session) and any chapter readings beforehand.

Students are expected to attend all classes and participate fully in discussions. In order to assist you in this process of class participation you are required, for *each* of the assigned articles (but not the prescribed text chapters), to:

1. Select the most interesting or significant sentence and identify why you made this selection; and
2. Formulate one question for group discussion, and prepare a possible response.

All students are required to submit their discussion question, significant sentence and a brief explanation as to why they find it interesting or significant to the lecturer by 8.30 a.m. on the day of class.

4. Research Project One

(Weighting - 30%)

Each student is required to complete a research essay/paper. The research paper is a project identifying a management accounting issue that the student would like to examine and a methodology that would provide an operational basis for this examination. The contemporary relevance of the identified issue must be supported both anecdotally (using news media and industry/professional literature support) and academically where possible (using refereed journal support). The paper should be *between 3,000 and 4,000 words* long.

Research Project One is to be submitted to the Course Coordinator in electronic form (Microsoft Word document or PDF) and in paper format by **9.30 a.m., 19 April 2010**.

5. Research Project Two

(Weighting - 35%)

Each student is required to complete a research paper. The research paper is a project that identifies and develops a theoretical framework suitable for examining the problem identified in Research Project One. *This paper should be no longer than 5,000 words.*

Your topic for the Research Project Two must be discussed with and approved by the Course Coordinator.

This paper will include the relevant aspects of Research Project One.

The Joint Project One and Two paper is to be submitted in electronic form (Microsoft Word document or PDF) and in paper format **by 4.00 p.m., Friday 11 June, 2010**. You should take this additional time between the presentation and submission date to include any relevant comments gained from your presentation.

6. Research Project Presentation

(Weighting - 5%)

Each student is required to present his or her research project to the class on **Monday 31 May 2010** (i.e. week 12, the last week of the course).

Project Two must be coherently coupled with Project One for this presentation.

For the following important information follow the links provided:

Academic Integrity and Plagiarism

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

General University Policies and Statutes

<http://www.victoria.ac.nz/home/about/policy>

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support

http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx

Faculty of Commerce and Administration Offices

<http://www.victoria.ac.nz/fca/studenthelp/>

Manaaki Pihipihinga Programme

http://www.victoria.ac.nz/st_services/mentoring/

