

School of Accounting and Commercial Law

MMPA 502 MANAGEMENT ACCOUNTING

Trimester One 2010

COURSE OUTLINE

Names and Contact Details

Course Coordinator/Lecturer

Dr Philip Colquhoun RH 715
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Lecturer

Mr Ken Bates RH 716A
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Administrative Coordinator

Ms Rainet Mutandwa RH 708
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Office Hours: 8.30 am – 5.00 pm
 (closed 10.30 am – 10.45 am &
 3.30 pm – 3.45 pm)

Trimester Dates

Teaching Period: Monday 1st March – Friday 4th June 2010
Study Period: Monday 7th June – Thursday 10th June 2010
Examination Period: Friday 11th June – Wednesday 30th June 2010 (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/withdrawlsrefunds.aspx>

Class Times and Room Numbers

Monday 12.40 pm – 3:30 pm RWW 413

There are 12 lectures in total. Students are expected to attend all classes. Classes involve a mixture of lecture material, discussion, and group work.

The last hour of each lecture will normally be designated for student lead discussion.

Course Content & Schedule

Day	Lecturer	Topic	Textbook chapter	Student lead material
March 1	PC	Role of management accounting in organisations.	One	<i>Private Fitness, LLC</i> Case
March 8	PC	Cost-volume-profit (CVP) analysis.	Three	Atrill & McLaney, Otley (2008) & Jeacle (2007)
March 15	KB	Relevant costing and decision making.	Two	<i>Diamond Discman</i> Case
March 22	KB	Traditional costing techniques. Full cost analysis in both manufacturing and services.	Four	Group project 1
March 29	KB	Activity based costing (ABC) and customer profitability analysis (CPA).	Five	Group project 2
	BREAK			
April 19	KB	The pricing decision.	Five	Group project 3
April 26	PC	Budgeting.	Six	<i>IBN</i> Case
May 3	PC	The behavioural aspects of control systems.	Six	Speed presentations
May 10	PC	Standard costing and variance analysis.	Seven	Group project 4
May 17	PC	Management accounting in public sector.		Group project 5
May 24	KB	Balanced performance measurement.	Ten	PM exercise
May 31	KB	Introduction to strategic management accounting.	Nine	Revision

Course Learning Objectives

Students who are successful in this course will be able to:

- Explain the role of management accounting in organisations;
- Classify costs according to their basic classification and behavioural concepts;
- Apply and contrast the absorption costing and the marginal costing principles;
- Apply the method of activity-based-costing;
- Apply various costing methods to both service and manufacturing industries;
- Use planning, decision making, and control techniques such as (i) cost-volume-profit analysis, (ii) budgeting and (iii) management by exception.

Course Delivery

The course is delivered in one three-hour lecture a week. The first two hours will be lecturer lead, including lecturing, discussion and practice questions. Material will be assigned as pre or post lecture work. For the technical content, use will be made of the MyAccountingLab resource associated with the textbook.

The third hour of the lecture block each week will be student lead. This hour includes presentations of student individual projects and group projects, both projects contribute to final grades for the course. The remaining weeks will be used to discuss more conceptual material and to practice of case study preparation.

Expected Workload

Total expected workload for an average student in this course is 150 hours.

It is expected that an average of 10 hours per week will be spent on this course during the 12 teaching weeks. This should consist of:

3 hours	Lecture attendance
2 hours	Preparation for student lead discussion (when not presenting)
1 hour	Group project (12 hours in total = undertaken in a block rather than weekly)
1-2 hours	Preparation for lectures (pre-reading)
2-3 hours	Post lecture revision (including revision questions and using MyAccountingLab)
½ hour	Individual project (6 hours in total = undertaken in a block rather than weekly)

Outside teaching weeks, a further 30 hours is expected on revision, study and course work.

Readings

Required Textbook:

Peter Atrill, & Eddie McLaney; 2009 *Management Accounting for Decision Making* (6th edition)
Financial Times Press, Essex.

Additional readings will be provided in class and on Blackboard.

Materials and Equipment

Calculators should be brought to all lectures.

Students that are unfamiliar with management accounting should ensure they have access to the MyAccounting Lab resource associated with the textbook.

Assessment Requirements

Individual Project	15%	hand in by 30 April 2010, presentations on 3 May 2010
Group Project	15%	due on day of presentation, see course schedule
Test	20%	20 April 2010 (<i>To be confirmed</i>)
Examination	50%	between 11 June – 30 June 2010

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.

Individual Project (15%)

Provide a summary and commentary on an article on any aspect of management accounting.

Instructions:

- Select a peer reviewed article of at least 8 pages length on any aspect of management accounting. You may not chose any article already provided as part of the class readings.
- Complete either Option A or Option B depending on the nature of your article.

Option A: Write an 800 - 1000 word report on the article for the chief executive of an imaginary company. The report should outline the content of the article, the implications for your firm and your recommendations as to changes in company based on the article.

You can chose the company type; i.e. industry, country, size, strategy, etc. Include with your project a one paragraph summary of your company.

or

Option B: Write an 800 - 1000 word summary of the article for an academic discussion. The summary should include the findings, relevance to other materials studied, limitations and any possible areas of future research or implications for practice.

- In addition to handing the summaries by the due date, all projects (both options) will be presented to the class on Monday 3 May 2010. This will be in the form of 'speed presentation' where each presenter will have no more than 3 minutes to transmit to the class the key ideas on their selected paper.

Mark allocation for individual project is:

Option A		Option B	
Content	20%	Findings	20%
Implications	20%	Limitations	20%
Recommendations	20%	Relevance to other materials studied & Possible future research/implications for practice	20%
Speed presentation	40%	Speed presentation	40%

Projects should be handed in the MMPA 502 assignment box on the mezzanine floor in Rutherford House no later than 5.00 pm 30 April 2010.

Group Project (15%)

The class will be allocated into five groups. Each group will be responsible for the presentation to the class of one case study. The presentation will take about 45 minutes per group, including time for questions. For each case presentation the presenting group will be acting as a team of consultants (or an internal project work group) hired (or constituted) to address a particular problem and present their recommendations to the management. An oral presentation and a written, executive style, report will be required, each worth 50% of the overall marks. More detail is provided on the case presentation marking scheme, which will be circulated, and students will have the opportunity to participate in a practice case presentation and gain feedback on their performance.

The written report should be handed to the lecturer immediately BEFORE the oral presentation. The presenting group will need to outline the case problem, explain the relevant management accounting techniques they have used to address the problem and present the analysis undertaken and appropriate recommendations and conclusions, i.e. their proposed solution to the case. They will also be expected to answer questions from other groups, and justify their recommendations as necessary.

All other groups should have worked on the case and prepared their own answers and hence be in a position to “challenge” the presenting group if they have different interpretations or answers. The other groups will each be expected to ask at least one question of the presenting group who will gain marks for the quality of their answers.

We expect that students should spend on average 12 hours working on this project. A significant amount of this time, although not all, will be working as a group.

Test (20%)

The test will be 1 hour long and will consist of multiple choice and/or short answer questions. Time and place for test will be advised in lectures and via Blackboard.

Examinations (30%)

The examination will be 2 hours long. Further details will be provided in due course. Students are obliged to attend an examination for this course at the University at any time during the formal examination period.

The final examination for this course will be scheduled at some time during the period from **Friday 11^h June – Wednesday 30th June 2010**

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50% or more, students must:

- Participate in the Group project, including both the preparation of the report and the presentation.

Class Representative

A class representative will be elected in the first class, and 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.

Communication of Additional Information

Additional information will be conveyed by Blackboard or by email to all class members. Once you have registered for this course you should be able to connect to Blackboard at <http://blackboard.vuw.ac.nz>.

Use of Turnitin (if applicable)

The following words below (modified as necessary for particular circumstances) should be added to the section on plagiarism when work submitted by students is likely to be checked by 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.

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/