

School of Accounting and Commercial Law

MMPA 512 ADVANCED MANAGEMENT ACCOUNTING

Trimester Three 2010

COURSE OUTLINE

Names and Contact Details

Course Coordinator & Lecturer:	Dr Michael Fraser Michael.Fraser@vuw.ac.nz	RH 622	463 8093
Lecturer:	Dr Carolyn Fowler Carolyn.Fowler@vuw.ac.nz	RH 603	463 6506
Administrator:	Ms Danielle Van Resseghem Danielle.VanResseghem@vuw.ac.nz Office hours: Monday-Friday 8.30am-5pm Office is closed: 10.30-10.45am and 3.30-3.45pm	RH 708	463 5775

Trimester Dates

Teaching Period: Monday 15 November 2010 to Friday 11 February 2011.

Mid Trimester (Christmas) Break: Monday 20 December 2010 to Thursday 6 January 2011.

Withdrawal from Courses

Your fees will be refunded if you withdraw from this course on or before: **21 November 2011**

The last date for withdrawal from this course is the three-quarter point of the teaching period, i.e. **28 January 2011**

After that date, students wishing to withdraw late must apply on an '*Application for Associate Dean's Permission to Withdraw Late*' including supporting documentation

The application form is available from either of our Student Customer Service Desks.

Class Times and Room Numbers

Thursday 12.40 – 3.30pm **RWW315**

Course Prerequisites

The prerequisite for this course is MMPA 502. If you have not passed this course, please see the Course Coordinator.

Course Content

An in-depth analysis of selected topics in cost and management accounting.

Course Learning Objectives

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

- Discuss and evaluate various Strategic Management Accounting approaches with specific reference to the application of strategic cost analysis, value chain analysis and lifecycle management and reporting.
- Critique the use of Activity-Based Costing for management decisions and apply customer profitability analysis.
- Explain, calculate and apply inventory management concepts and practices.
- Discuss the utility of alternative structural choices and approaches to transfer pricing.
- Explain and examine environmental cost management.
- Discuss and evaluate quality management and costing.
- Explain and apply activity-based management principles.
- Critique performance measurement (PM) systems and explain the principles of incentives and compensation.
- Consider the development of management accounting and its future.

Expected Workload

Students will be expected to spend 13 hours each week on this course. There will be three hours of teaching contact each week.

Readings

Set Course Text.

Hunt, C., and Fowler, C. (2009), *Management Accounting: Strategic decision making, performance and risk*, Pearson Education New Zealand: Auckland.

Additional books.

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

- Horngren, C.T., Datar, S.M., Foster, G., Rajan, M., and Ittner, C. (2009), *Cost Accounting: A managerial emphasis*, 13th edn, Pearson Prentice Hall: Upper Saddle River, NJ
- Garrison, R.H., Noreen, E.W., and Brewer, P.C. (2006), *Managerial Accounting*, 11th edn, McGraw-Hill/Irwin: Boston.

Assessment Requirements

Mid-term Test 20% (Week five)

Critique 15% (TBA)

End-of-year Test 65% (Week twelve)

Critique Presentation & Class Discussion

A 1000 word critique and presentation of an assigned topic will be discussed in the first class.

Class Presenters (for circulation *to all class members* +MF/CF by noon on the Tuesday preceding the scheduled class discussion; 10-15 minute oral presentation)

- outline the author's main arguments
- discuss major areas of agreement/disagreement you have with the author's arguments
- select what is to you the most interesting or significant sentence in the article and explain why you find this sentence interesting
- identify questions and issues raised in your mind by the article
- relate the article to other areas of your study in accounting

ALL Other Students (typed copies for *all class members* + MF/CF on day of scheduled class discussion)

- select what to you is the most interesting or significant sentence in each article
- formulate one question for group discussion

Lecture Outline and Timetable

Week	Topic	Comments
Week 1	Strategic Management Accounting Value Chain Analysis	Chapters one and two *Supplementary readings to be handed out in class
Week 2	Activity based costing (ABC) and Activity-based management	Appendix
Week 3	Customer profitability analysis and customer value	Chapter six
Week 4	Environmental cost management	Chapter nine *Supplementary readings to be handed out in class
Week 5	Structural choices and transfer pricing	Chapter five Mid-term test
Week 6	Assessment consultation	Drop-in clinic
Week 7	Supplier value, risk and inventory management	Chapter seven
Week 8	Quality management and costing	Chapter eight
Week 9	Balanced performance measurement (PM).	Chapter ten *Supplementary readings to be handed out in class
Week 10	PM, incentives and compensation.	Chapter four
Week 11	PM and firm value	Chapter eleven
Week 12	End-of-term Test	

Penalties

A penalty of five percent per day (inclusive of weekends) will be applied for all late assessment items.

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 identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting mis-referencing, misquotation, and the inclusion of unattributed material, which may be forms of cheating or plagiarism. *At the discretion of the Head of School, handwritten work may be copy- typed by the School and subject to checking by Turnitin.* You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. 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/