

School of Accounting and Commercial Law

ACCY 402 CURRENT ISSUES IN MANAGEMENT ACCOUNTING

Trimester One 2012

COURSE OUTLINE

Names and Contact Details	Office	Telephone
<i>Course Coordinator & Lecturer</i> Carolyn Fowler Carolyn.Fowler@vuw.ac.nz	RH 601	463 6506
<i>Lecturer</i> Ken Bates Ken.Bates@vuw.ac.nz	RH 716A	463 6474
<i>Course Administrator</i> Rebekah Sage Rebekah.Sage@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	463 7465

Trimester Dates

Teaching Period: Monday 5 March – Friday 15 June

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before **Friday 16 March 2012**.
2. The standard last date for withdrawal from this course is **Friday 18 May**. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an 'Application for Associate Dean's Permission to Withdraw Late' including supporting documentation

The application form is available from either of the Faculty's Student Customer Service Desks.

Class Times and Room Numbers

Wednesday 9.00-11.40 am G02, Rutherford House, Pipitea Campus

Course Content

	Dates		Topic	Lecturer
1	March	7	Introduction – A Multiple Theoretical and Method Approach to Management Accounting	Carolyn Fowler Ken Bates
2	March	14	The Development of Management Accounting	Carolyn Fowler
3	March	21	Case and Field Research in Management Accounting	Carolyn Fowler
4	March	28	Customer Profitability – Methods of Analysis	Ken Bates
5	April	4	Activity Based Costing and Services	Ken Bates
Mid Trimester Break				
6	April	25	No Class – ANZAC Day	
7	May	2	Costing and the Capacity Issue	Ken Bates
8	May	9	Critiquing the Balanced Scorecard	Ken Bates
9	May	16	Management Accounting Change: An Institutional Perspective	Carolyn Fowler
10	May	23	Strategic Change and Management Accounting: A Contingency View	Carolyn Fowler
11	May	30	Project Discussion and Preparation	Carolyn Fowler Ken Bates
12	June	6	Project Presentations	Ken Bates Carolyn Fowler

Prerequisites

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

Course Learning Objectives

By the end of this course students should be able to:

1. Demonstrate an understanding of contemporary management accounting issues.
2. Critically evaluate management accounting academic research.
3. Examine the different methods and theoretical perspectives used in management accounting research.

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.

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

Recommended (available on closed reserve at the Commerce Library)

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

Readings

Reading material, as given below 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, ed., (2005), *Controlling Strategy: Management, Accounting, and Performance Measurement*, Oxford ; New York : Oxford University Press.
- 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 ed., 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(s)	15%
2	Critique Presentation(s)	5%
3	Class Participation	10%
4	Research Project One	30%
5	Research Project Two	35%
6	Research Project Presentation	5%
		<hr/>
		100%

Quality Assurance 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-trimester 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).

Class Representative

A class representative will be elected in the first class, and that person's name and contact details made 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

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

Assessment Details

Critiques

Each student is required to present a critique of two or three assigned readings during the course (depending on class size). Each 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 for weeks 3 to 10. Students must choose at least one article from weeks 3, 9 and 10, and one from weeks 4 to 8. 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 Monday before the Wednesday*** 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 (two per class session) 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 (if not presenting in that class), for *each* of the assigned articles 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 **8.15 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. on 26 April 2012**.

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 6,000 words*.

A meeting to discuss your Research Project Two will be held with the Course Lecturers during the week beginning *9 May 2012*.

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

The Research Project Two paper is to be submitted in electronic form (Microsoft Word document or PDF) and in paper format **by 4.00 p.m., Friday 15 June 2012**. 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 **Wednesday 6 June 2012** (i.e. week 12, the last week, of the course).

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

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.

Seminar Readings

Week 2: The Development of Management Accounting

1. Luft, J. (1997), Long-Term Change in Management Accounting: Perspectives from Historical Research, *Journal of Management Accounting Research*, Vol. 9, pp. 163-197.
2. Fleischman, R. (2009), Management Accounting: Theory and Practice, in *The Routledge Companion to Accounting History*, eds J.R. Edwards and S.P Walker, Routledge: London, pp.189-223.

Week 3: Case and Field Research in Management Accounting

1. Merchant, K. and Van der Stede, W. (2006), Field-Based Research in Accounting: Accomplishments and Prospects, *Behavioural Research in Accounting*, Vol. 18, pg. 117-134.
2. Dubé, L. and Paré, G. (2003), Rigor in information systems positivist case research: current practices, trends, and recommendations, *MIS Quarterly*, Vol. 27, No. 4, pp. 597-636.

See also Hoque (2006), Chapter 22, pp. 461-476

Week 4: Customer Profitability – Methods of Analysis

1. Shanahan, Y., P., Lord, B., R., & Nolan, B., M. (2007), The use and perceived merit of customer accounting in New Zealand, *Accounting Research Journal*, Vol. 20, No. 1, pp. 47-59.
2. Lind, J., & Strömsten, T. (2006), When do firms use different types of customer accounting? *Journal of Business Research*, Vol. 59, No. 12, pp. 1257-1266.

See also Hoque (2006), Chapter 4, pp. 35-54 and Chapter 21, pp. 427-459

Week 5: Does Activity Based Costing Apply to Services?

1. Brignall, T. J., Fitzgerald, L., Johnston, R., & Silvestro, R. (1991), Product costing in service organizations, *Management Accounting Research*, Vol. 2, No. 4, pp. 227-248.
2. Cooper, R. (1988), The rise of activity-based costing – part two: When do I need and Activity-based costing system? *Journal of Cost Management*, Fall, pp. 41-48

Week 7: Costing and the Capacity Issue

1. Cooper, R., & Kaplan, R. S. (1992). Activity-Based Systems: Measuring the Costs of Resource Usage. *Accounting Horizons*, Vol.6, No. 3, pp. 1-13.
2. Kaplan, R. S., & Andersen S. R. (2004). Time-driven activity-based costing, *Harvard Business Review*, Vol. 82, No. 11, pp. 131-138.

See also Hoque (2006), Chapter 8, pp. 129-159

Week 8: Critiquing the Balanced Scorecard

1. Norrekliit H. (2000), The balance on the balanced scorecard – a critical analysis of some of its assumptions, *Management Accounting Research*, Vol. 11, No. 1, pp. 65-88.
2. Davis, S., & Albright, T. (2004), An investigation of the effect of Balanced Scorecard implementation on financial performance, *Management Accounting Research*, Vol. 15, No. 2, pp. 135-153.

See also Hoque (2006), Chapter 11, pp. 207-222

Week 9: Management Accounting Change: An institutional perspective

1. Burns, J. and Scapens, R. (2000), Conceptualizing management accounting change: an institutional framework, *Management Accounting Research*, Vol. 11, No. 1, pp. 3-25.
2. Siti-Nabiha, A. and Scapens, R. (2005), Stability and change: an institutionalist study of management accounting change, *Accounting, Auditing & Accountability Journal*, Vol 18, No. 1, pp. 44-73.

See also Hoque (2006), Chapter 10, pp. 183-206

Week 10: Strategic Change and Management Accounting: A contingency view

1. Chenhall, R.H., and Langfield-Smith, K. (1998), The relationship between strategic priorities, management techniques and management accounting: an empirical investigation using a systems approach, *Accounting, Organizations and Society*, Vol. 23, No. 3, pp. 243-264.
2. Abernathy, M. A. & Brownell, P. (1999), The role of budgets in organizations facing strategic change: an exploratory study, *Accounting, Organizations and Society*, Vol. 24, No. 3, pp. 189-204.

See also Hoque (2006), Chapter 4, pp. 35-54

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

Find key dates, explanations of grades and other useful information at www.victoria.ac.nz/home/study

Find out about academic progress and restricted enrolment

at <http://www.victoria.ac.nz/home/study/academic-progress.aspx>

The University's statutes and policies are available at www.victoria.ac.nz/home/about/policy, except qualification statutes, which are available via the Calendar webpage

at <http://www.victoria.ac.nz/home/study/calendar.aspx> (See Section C).

Further information about the University's academic processes can be found on the website of the Assistant Vice-Chancellor (Academic)

at www.victoria.ac.nz/home/about_victoria/avcadademic/default.aspx

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

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

Faculty of Commerce and Administration Offices

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

Te Putahi Atawhai

Maori and Pacific Mentoring Programme

<http://www.victoria.ac.nz/tpa/>