

School of Accounting and Commercial Law

**MMPA 502 MANAGEMENT ACCOUNTING**

Trimester 3, 2013/4

**COURSE OUTLINE**

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Names and Contact Details		Office	Telephone
<i>Course Coordinator &amp; Lecturer</i>	Binh Bui <a href="mailto:binh.bui@vuw.ac.nz">binh.bui@vuw.ac.nz</a> Office hours: TBA	RH 619	463 6679
<i>Lecturer</i>	Pala Molisa <a href="mailto:pala.molisa@vuw.ac.nz">pala.molisa@vuw.ac.nz</a> Office hours: TBA	RH 616	463 6154
<i>Course Administrator</i>	Pinky Shah <a href="mailto:pinky.shah@vuw.ac.nz">pinky.shah@vuw.ac.nz</a> Office hours: Monday-Friday, 8.30am-5pm	RH 728	463 6921

**Trimester Dates**

Monday 18 November 2013 – Friday 28 February 2014

**Withdrawal from Course**

1. Your fees will be refunded if you withdraw from this course on or before 29 November 2013.
2. The standard last date for withdrawal from this course is 28 January 2014.

After the last date stated in #2, 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**

**Wednesdays:** 4.40-8.30pm\*

**Venue:** GB LT 1 (Government Buildings Lecture Theatre 1), Pipitea Campus

\* Lecture 1 (on Wednesday 20 November) will start at 5.40pm in GBLT1. See next page for more information on lecturer-led and student-led sessions and timings.

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

### ***Lecturer-led***

Week 1 only:	Wednesday 5.40-7.30pm	GBLT1
Week 2 onwards:	Wednesday 6.40-8.30pm	GBLT1

In addition to the lecturer-led sessions, there will be one hour designated for student-led activity, including group project case presentations. After week 1, the class will be split into two groups for the student-led sessions.

### ***Student-led***

Week 1 only (whole class):	Wednesday 7.40-8:30pm	GBLT1
Week 2 onwards:		
Group A	Wednesday 4.40-5.30pm	GBLT1
Group B	Wednesday 5.40-6.30pm	GBLT1

### **Course Delivery**

The course is delivered in one two-hour lecture a week, plus one student led activity. The two hours will be lecturer-led, including lecturing, discussion and practice questions. Material will be assigned as pre- or post-lecture work.

The hour for student-led activity includes presentations of student individual projects and group projects. These project presentations are assessed and hence contribute to the final grades for the course. The remaining weeks will be used to discuss more conceptual material and practice case study preparation.

### **Group Work**

Students are expected to dedicate 12 hours to prepare for their group assignment, above the scheduled seminar time.

### **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 led 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 to be spent on private study, course work and on revision,

### **Prescription**

Cost and management accounting in the contemporary business environment.

## Course Learning Objectives

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

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

## Course Content

The lecture schedule is provided on page 7.

## Readings

Required Textbook:

Peter Atrill, & Eddie McLaney; 2009 *Management Accounting for Decision Makers* (6<sup>th</sup> edition)  
Financial Times Press, Essex.

Recommended:

Wendy Fleet, Jane Summers, & Brett Smith; 2004 *Communication Skills Handbook for Accounting*  
John Wiley & Sons, Milton.

Additional readings will be provided in class and/or 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 MyAccountingLab resource associated with the textbook.

## Assessment

Assessment Item	%	Due Dates	Course Learning Objectives Assessed
Individual Project	15%	Hand in report by <b>2pm on Friday 31 January 2014</b> Presentations on <b>5 and 12 February 2014</b>	Depending on the academic paper chosen by the student
Group Project	15%	Report to be handed to lecturer immediately before presentation (see course schedule)	Depending on the topic of the case assigned
Mid-Trimester Test	20%	<b>Monday 6 January 2014</b> <b>(11.30am in GBLT1 - TBC)</b>	(a), (b), (c) and (f)
Final Test	50%	<b>Wednesday 19 February 2014</b> <b>(5.45pm in GBLT1)</b>	All

### **Individual Project (15%)**

Provide a report based on a review of an academic management accounting paper.

Instructions:

- Select a peer reviewed journal article, of at least 8 pages in length, on any aspect of management accounting. You may not chose any article already provided as part of the course readings.
- Write a 500-600 word report on the article for the chief executive of a company. The report should outline the content of the article, the implications for your firm and your proposed recommendations, based on the article, for potential changes in the company.

You can chose the company type; i.e. industry, country, size, strategy, but make your choice clear by including within your project report a one paragraph summary of your company.

Project reports should be placed in the MMPA 502 assignment box on the mezzanine floor in Rutherford House no later than **2pm on Friday 31 January 2014**.

State the word count of your report and note that ***project reports that exceed 600 words will be subject to a 20% penalty per 100 words over the 600 word limit.***

- In addition to handing in the project report by the due date, all projects will be presented to the class on either **Wednesday 5 February 2014 OR Wednesday 12 February 2014**. This will be in the form of 'speed presentation' where each presenter will have **a maximum of 4 minutes** to present a summary of the key ideas gleaned from their selected paper, as if to the senior management of your company, and **a further 1 minute** to answer questions from the rest of the class.

Mark allocation for the individual project is:

#### **Report:**

Content	20%
Implications	20%
Recommendations	20%

**Speed presentation:** 40%

### **Group Project (15%)**

The class will be allocated into small 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. Also 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 themselves have worked on the case and prepared their own answers. They will therefore 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. It is expected that all members of the group make a significant contribution to the group project and it is up to the group themselves to ensure that this happens. Therefore, all group members will receive the same mark.

### ***Mid-Trimester Test (20%)***

The mid-trimester test is closed book and will be **1 hour long**. It will consist of multiple choice and/or short answer questions. The mid-trimester test is scheduled for **Monday 6 January 2014**.

### ***Final Test (50%)***

The final test is closed book and will be **two hours long**. It will consist of long answer type questions including mini cases. The final test is scheduled for **Wednesday 19 February 2014**.

### **Penalties**

Late individual projects will be subject to a 20% per day penalty.

Late group projects will not be accepted.

### **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 submitted to Turnitin. A copy of submitted materials will be retained 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.

### **Mandatory Course Requirements**

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

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

If you cannot complete an assignment or sit a test or examination, refer to

[www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat](http://www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat)

### **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**

Additional information concerning this course will be provided in lectures and posted on Blackboard: <http://blackboard.vuw.ac.nz>. Urgent notices will be circulated by email.

**Student feedback**

Any feedback is considered and followed up on.

Student feedback on University courses may be found at  
[www.cad.vuw.ac.nz/feedback/feedback\\_display.php](http://www.cad.vuw.ac.nz/feedback/feedback_display.php)

**Link to general information**

For general information about course-related matters, go to  
<http://www.victoria.ac.nz/vbs/studenthelp/general-course-information>

**Note to Students**

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 academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

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**Lecture Schedule (subject to modification)**

<b>Date</b>	<b>Lecturer</b>	<b>Topic</b>	<b>Textbook chapter</b>	<b>Student-led activities</b>
20 Nov	PM	Role of management accounting in organisations.	One	Case/discussion of MA's role
27 Nov	PM	Budgeting.	Six	Readings
4 Dec	PM	Cost-volume-profit (CVP) analysis.	Three	<i>Practice budgeting case</i>
11 Dec	PM	Relevant costing and decision making.	Two	<i>Practice CVP case</i>
18 Dec	PM	Traditional costing techniques. Full cost analysis in both manufacturing and services.	Four	Group project 1
<b>Mid-Trimester Break (Saturday 21 December 2013 – Sunday 5 January 2014)</b>				
<b>6 Jan</b>	<b><i>Mid-Trimester Test – Monday 6 January 2014 (11.30am in GBLT1 - TBC)</i></b>			
8 Jan	PM	Activity based costing (ABC) and customer profitability analysis (CPA).	Five	Group project 2
15 Jan	BB	The pricing decision.	Five	Group project 3
22 Jan	BB	Standard costing and variance analysis.	Six	Group project 4
29 Jan	BB	The behavioural aspects of control systems.	Seven	Group project 5
<b>31 Jan</b>	<b><i>Hand in individual project due by 2pm</i></b>			
5 Feb	BB	Management accounting in the public sector.	Supplementary readings	Individual project presentations.
12 Feb	BB	Balanced performance measurement. Strategic Management Accounting. Course conclusion and revision.	Ten Nine	Individual project presentations.
<b>19 Feb</b>	<b><i>Final Test – Wednesday 19 February 2014 (5.45pm in GBLT1)</i></b>			

PM: Pala Molisa

BB = Binh Bui