

School of Accounting and Commercial Law

**ACCY 402 CURRENT ISSUES IN MANAGEMENT
ACCOUNTING**

Trimester 1, 2015

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Carolyn Fowler carolyn.fowler@vuw.ac.nz Office Hours: TBA	RH 601	463 6506
<i>Lecturer</i>	Ken Bates ken.bates@vuw.ac.nz Office Hours: TBA	RH 716a	463 6474
<i>Course Administrator</i>	Rachel Qi rachel.qi@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: From Monday 2nd March – Friday 5th June
Research Project Two Due: Monday 15th June

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 13th March 2015.
2. The standard last date for withdrawal from this course is Friday 15th 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 or [online](#).

Class Times and Room Numbers

Wednesday, 12.40pm – 3.30pm
Railway West Wing, RWW 311, Pipitea Campus

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.

Prescription

A survey of recent management accounting literature relating to the behavioural dimensions of management accounting and focusing on the design of reporting systems.

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 Content

Week No:	Week Beginning	Topic	Lecturer
1	2 March	Introduction – A Multiple Theoretical and Method Approach to Management Accounting	Carolyn Fowler Ken Bates
2	9 March	The Development of Management Accounting	Carolyn Fowler
3	16 March	Case and Field Research in Management Accounting	Carolyn Fowler
4	23 March	Customer Profitability – Methods of Analysis	Ken Bates
5	30 March	Strategic Change and Management Accounting: A Contingency View	Carolyn Fowler
<i>Mid-Trimester Break (Friday 3rd April to Sunday 19th April)</i>			
6	20 April	Management Accounting Change: An Institutional Perspective	Carolyn Fowler
7	27 April	Project Preparation	
8	4 May	Activity Based Costing and Services	Ken Bates
9	11 May	Costing and the Capacity Issue	Ken Bates
10	18 May	Critiquing the Balanced Scorecard	Ken Bates
11	25 May	Project Discussion and Preparation	Ken Bates Carolyn Fowler
12	1 June	Project Presentations	Ken Bates Carolyn Fowler

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

A list of reading material will be provided in the first class and hard copies will be distributed during the trimester.

Additional books.

The following books have been placed on 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., Volumes 1 and 2, Elsevier: Amsterdam; Boston.
- Chapman, C.S., Hopwood, A.G., and Shields, M.D. (eds), (2009), *Handbook of Management Accounting Research*, 1st ed, Volume 3, Elsevier: Amsterdam; Boston.
- Hopper, T., Northcott, D., and Scapens, R, (2007), *Issues in Management Accounting*, 3rd ed, Prentice Hall: Harlow, England: New York.
- Puxty, A.G, (1998), *The Social & Organizational Context of Management Accounting*, International Thomson Business: London.
- Smith, M., (2011), *Research Methods in Accounting*, Sage: Los Angeles, London.
- Wickramasinghe, D. and Alawattage, C. (2007), *Management Accounting Change: Approaches and Perspectives*, Routledge: New York.

Materials and Equipment

No additional material or equipment is required for this course

Assessment

1	Critique (<i>Critique 15% + Presentation 5%</i>)	20%
2	Paper Review	5%
3	Research Project One (<i>Description 5% + Paper 30%</i>)	35%
4	Research Project Two (<i>Presentation 5% + Paper 35%</i>)	40%
		<hr/>
		100%

The Assessment Handbook will apply to all VUW courses: see

<http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf>.

Assessment Details

1. Critique (Total Weighting 20%)

a. Critique (Weighting 15%)

Each student is required to present a critique of one research paper during the course.

Students are to select the paper for their critique and presentation from the seminar paper handout for weeks 3, 5, 6, and 8 to 10. By the end of the first week, each student must advise the Course Coordinator of the paper they have selected.

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

1. State the purpose of the paper.
2. Outline the main issue(s) addressed in the paper 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 research method used.
5. Select what to you is the most interesting or significant sentence in the paper and explain why you find this sentence interesting or significant.
6. Explain what you have learnt from the paper and identify what the implications of the paper are.

Students presenting are to submit (by email) to the lecturer the written critique of their assigned paper *by noon on the Tuesday before the Wednesday class.*

b. 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 9.00 a.m. on the day of their critique presentation.* Students should also email these to the rest of the class.

2. Paper Review (Total Weighting - 5%)

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

Students are expected to review all the seminar papers and to participate fully in class discussions. In order to assist you in this process, you are required (if not presenting in that class), for *each* of the assigned papers (in the the seminar paper handout) 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 9.00 a.m. on the day of class.

3. Research Project One

(Total Weighting 35%)

a. Research Description

(Weighting - 5%)

This is a brief description of the planned research project and the management accounting issue it is addressing. *This description should be no longer than 500 words.*

The research description is to be submitted to the Course Coordinator in electronic form (Microsoft Word document) and in paper format by **12.40 p.m. on 25th March 2015** (week 4)

b. Research Paper One

(Weighting - 30%)

Each student is required to complete a research paper. The research paper describes 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 Paper One is to be submitted to the Course Coordinator in electronic form (Microsoft Word document) and in paper format **by 12.40 p.m. on 22nd April 2015** (week 6).

4. Research Project Two

(Total Weighting 40%)

a. Research Paper 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 (a & b). *This paper should be no longer than 6,000 words.*

A meeting to provide feedback on Research Project One and discuss your Research Project Two will be held with the Course Lecturers during the week beginning *11th May 2015* (week 9).

This Research Project Two paper will include the relevant aspects of Research Project One (a & b).

The Research Project Two paper is to be submitted in electronic form (Microsoft Word document) and in paper format **by 4.00 p.m., Monday 15th June 2015**. You should take this additional time between the presentation and submission date to include any relevant comments gained from your presentation.

b. Research Project Presentation

(Weighting - 5%)

Each student is required to present his or her research project to the class on **Wednesday 3rd June 2015** (i.e. week 12, the last week, of the course).

Research Project Two must be coherently coupled with Research Project One for this presentation. Further information is provided in the project instructions.

Penalties

In fairness to other students, work submitted after the due date will incur a 5% penalty (of the maximum mark achievable for the assignment) each day late (1 hour through 24 hours equates to one day for the purpose of determining the number of days 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.

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 more, students must complete all items of assessment (1 to 4 above).

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

Student feedback on University courses may be found at 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.
