

School of Accounting and Commercial Law

ACCY 402

CURRENT ISSUES IN MANAGEMENT ACCOUNTING

Trimester 1, 2016

COURSE OUTLINE**Prescription**

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

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	Seminar Topic
1	29 th Feb	Introduction to the course – A Multiple Theoretical and Methodological Approach to Management Accounting Research
2	7 th March	The Development of Management Accounting
3	14 th March	Case and Field Research in Management Accounting
4	21 st March	<i>Research description due by 4 p.m. on 23rd March 2016</i>
4	21 st March	No class due to Easter Break
EASTER BREAK (24th March to 30th March)		
5	28 th March	Management Accounting Change: An Institutional Perspective
6	4 th April	Strategic Change and Management Accounting: A Contingency View
7	11 th April	Project One Preparation and Consultation
8	18 th April	<i>Research paper one due by 4 p.m. on 20th April 2016</i>
8	18 th April	Customer Accounting – Methods of Analysis
MID-TRIMESTER BREAK (25th April to 1st May)		
9	2 nd May	Activity Based Costing and Services
10	9 th May	Costing and the Capacity Issue
11	16 th May	Critiquing the Balanced Scorecard
12	23 rd May	Project Two Preparation and Consultation
13	30th May	Project Two Presentations
<i>Research paper two due by 4 p.m. on Monday 13th June 2016.</i>		

Trimester Dates

Teaching Period: Monday 29th February – Friday 3rd June
Research Project Two Due: Monday 13th June

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 11th March 2016.
2. The standard last date for withdrawal from this course is Friday 13th May 2016. 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](#).

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Ken Bates ken.bates@vuw.ac.nz	RH 716a	463 6474
	Office Hours: TBA		
<i>Course Administrator</i>	Rachel Qi rachel.qi@vuw.ac.nz	RH 708	463 7465
	Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)		

Class Times and Room Numbers

Thursday, 1.40pm – 4.30pm
Railway West Wing, RWW 311, Pipitea Campus

Course Delivery

Class sessions will be primarily in the form of interactive seminars, involving student presentations and discussion relating to assigned weekly readings, along with other material as determined and presented by the lecturer. Note that the prerequisites for this course are ACCY223 Management Accounting, and *either* ACCY302 Advanced Management Accounting *or* ACCY314 Accounting and Society.

Readings

Recommended text (available on closed reserve at the Commerce Library)
Hoque, Z., 2006, *Methodological Issues in Accounting Research: Theories and Methods*, Spiramus Press Ltd., London.

Other Readings

A list of reading material (research papers) will be provided in the first class.

Additional useful 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.

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 below).

If you believe that exceptional circumstances may prevent you from meeting the mandatory course requirements, contact the Course Coordinator for advice as soon as possible. If you cannot complete an assignment or sit a test or examination, refer to www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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.

Assessment

1	Critiques <i>(Written critiques 15% + Presentations 5%)</i>	20%
2	Research Paper Reviews	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. Critiques** **(Total Weighting 20%)**
Each student is required to write and present critiques of research papers during the course. Students will select the papers for their critiques/presentations from the list of research papers relating to seminars in **weeks 5 and 6, and 8 to 11 inclusive**. The number of critiques required will be determined in the first class and by the end of the first week, each student must advise the Course Coordinator of the papers they have selected. Each critique is in two parts.

a. Written critique **(Weighting 15%)**

The following questions/points must be covered in your written 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 an 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.

When presenting their critiques students are to submit (by email) to the lecturer the written critique of their chosen research papers *by noon on the Wednesday before* the Thursday class.

b. Critique Presentations **(Weighting - 5%)**

Approximately 30 minutes is allocated for each critique presentation, with a further 15 minutes for questions and class discussion. You are advised to prepare PowerPoint Slides to facilitate your presentations and the subsequent class discussions.

Students are required to e-mail their PowerPoint Slides *to the lecturer by 9.00 a.m. on the day of their critique presentations*. Students should also email these to the rest of the class.

2. Research Paper Review **(Total Weighting - 5%)**

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

Students are expected to review all the research papers and to participate fully in class discussions during seminars. 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 seminar paper handout) to:

1. Select the most interesting or significant sentence and identify why you made this selection; and
2. Formulate one discussion question for the class and prepare *your* response to this question.

All students are required to submit their discussion question, and their significant sentence, plus 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 **1.40 p.m. on 23rd March 2016** (week 4)

b. Research Paper One **(Weighting - 30%)**

Each student is required to complete research paper one. The research paper describes a project identifying a management accounting issue that the student would like to examine and a methodology that would facilitate 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 4 p.m. on 20th April 2016** (week 8).

4. Research Project Two **(Total Weighting 40%)**

a. Research Paper Two **(Weighting - 35%)**

Each student is required to complete research paper two. 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 Lecturer during the week beginning **9th May 2016** (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. on Monday 13th June 2016**. You should take this additional time between the presentation and project submission date to address any relevant feedback gained from your presentation.

b. Research Project Presentation **(Weighting - 5%)**

Each student is required to present their overall research project to the class on **Thursday 2nd June 2016** (i.e. week 13, 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, any 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 in order to detect future plagiarism, but access to the full text of submissions will not be made available to any other party.

Student feedback

Student feedback on University courses may be found at:

www.cad.vuw.ac.nz/feedback/feedback_display.php

Class Representative

A class representative will be elected in the first week to represent students for all Honours courses and that person's name and contact details will be 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. Urgent notices will be circulated by email.

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.
