

**Course Outline 2017**  
**ACCTG 321: STRATEGIC MANAGEMENT ACCOUNTING**  
**(15 POINTS)**

**Semester 1 (1173)**

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**Course Prescription**

The course addresses the design of revenue and cost management systems to facilitate strategic decisions. This includes activity-based costing and activity-based management. The learning environment is student-centred with the seminar leader's role being that of facilitator rather than lecturer. Students work not only as individuals but also in teams. The learning environment is a combination of lectures, case studies and related readings.

**Programme and Course Advice**

Prerequisite: ACCTG 221 or 291

**Goals of the Course**

The aim of this course is to provide an understanding of the importance of management accounting systems in supporting organisational efforts to survive and prosper in today's competitive environment. Management accounting systems have an important role to play in the successful formulation and implementation of competitive strategy. An organization's success in developing, implementing and managing its strategic objectives depends on its ability to foster appropriate strategies then monitor, evaluate and manage their implementation.

**Learning Outcomes**

Lectures provide a framework and guidance for discussing strategic management accounting issues. This paper is primarily organised around seminars, during which students participate in presentations and discussions. It is therefore a "reading" course with a strong emphasis on student self-learning.

By the end of this course it is expected that the student will be able to:

1. evaluate an organisation's strategic management accounting systems in relation to its competitive strategy to identify its strengths and recommend improvements where appropriate;
2. apply a structured approach to the identification and analysis of complex, open-ended problems;
3. identify key issues in selected readings;
4. use verbal and written presentation skills to present views, evaluations and recommendations; and
5. work as team members by contributing to discussions to analyse problems and to the preparation and delivery of presentations.

While all the learning objectives are oriented toward achieving a credit for ACCTG 321, in meeting these objectives, students will have acquired knowledge and skills that are valuable in the work environment.

## Content Outline

### 1. Introduction and course administration

### 2. Understanding the organisation and its objectives

- a) Strategic management accounting and strategy

### 3. SMA techniques

- a) Lean accounting systems
- b) Activity-based costing systems
- c) Benchmarking systems
- d) Adaptive performance management systems (Beyond Budgeting)

### 4. Review

## Learning and Teaching

The learning environment is a combination of lectures and student-centred case-based seminars. Seminars are managed by a seminar leader whose role is that of facilitator, i.e., s/he organises the learning environment and facilitates presentations and discussion during seminars.

- Lectures: Lecture once a week scheduled for Monday 10am – 12 noon
- Seminars: One 2 hour seminar per week. These classes are student-centred, comprising team-based learning, formal and informal student presentations, and class discussions.
- Out-of-class preparation: Students should be prepared to spend time regularly outside of the scheduled contact hours to carry out required readings and discuss course case study material with their teams. These are essential for involvement with the course and it is not sufficient to only attend formal contact hours.

Students will work both as individuals and as members of teams. You will work individually to complete one assignment. You will also work in teams to prepare and present a case study and to discuss weekly cases first with the members of your own group and then with the larger seminar group. This is consistent with the workplace, where you have to co-operate with others to achieve objectives.

Your responsibilities to your team and the class are similar to those expected in the workforce. Attending and preparing for seminars, doing your share of teamwork and participating in class discussions are all part of your responsibility to your team and to the class as a whole. The quality of your preparation and participation affects not only your own performance but also that of the team and the class.

## Teaching Staff

Email all course queries to: [acctg321queries@auckland.ac.nz](mailto:acctg321queries@auckland.ac.nz)

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## Learning Resources

There is no prescribed textbook for this course. The ACCTG321 course page lists the required readings, and is accessed via Talis Aspire. You should also attempt to widen your reading by referring to the main journals from which the readings for this course have been selected. These journals are available from the Library website.

Students **must** purchase the case book from the Business School Bookshop on Level 0 of the Owen G Glenn Building. This is to comply with copyright regulations. Students who have not purchased the case book will not have their work graded.

## Assessment

The assignment and final examination assess your ability to progress towards achievement of learning outcomes. You are required to achieve a mark of 50% or more in the final exam to pass the course. The assessment methods, the related learning outcomes, and their weightings are:

Course work	Learning outcomes	Weighting
<b>Individual assignment</b> <ul style="list-style-type: none"><li>Assignment 1</li></ul>	1, 2, 3 & 4	10%
<b>Team presentation</b>	1, 2, 3, 4 & 5	10%
<b>Weekly focus questions</b>	3 & 4	10%
<b>Seminar participation</b> <ul style="list-style-type: none"><li>Quality of case summaries, seminar attendance, and contribution to discussion</li></ul>	1, 2, 3, 4 & 5	15%
<b>Final examination</b>	1, 2, 3 & 4	55%

Learning outcome	Individual assignment	Team presentation	Focus questions	Seminar participation	Final examination
1	X	X		X	X
2	X	X		X	X
3	X	X	X	X	X
4	X	X	X	X	X
5		X		X	

Further details on these assessments will be provided on the course page and at our first lecture.

## Inclusive Learning

Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the course convenor/lecturer and/or tutor.

## **Student Feedback**

Student feedback is encouraged in this course. During the semester, students may directly submit their feedback to the lecturer through a face-to-face appointment, or they may wish to submit feedback through the class representative. A review of student feedback suggests there are no substantive issues to be addressed in this course.

### ***Class Representatives***

At the beginning of each semester, you will select a class representative for the paper. The role of the class representative is to gather feedback from students in the course and bring this to the lecturer and/or the Department. Class representatives' email addresses are posted on Cecil and you are encouraged to contact them with feedback relating to the course. You are also welcome to talk to the class representatives in person.

### ***Staff-Student Consultative Committee***

Class representatives also submit feedback to the Department of Accounting and Finance Staff Student Consultative Committee (SSCC), which meets during the semester to gain feedback regarding the course. Only class representatives may attend the SSCC meetings, and they will ask the class for feedback before the SSCC meeting.

### ***Course and Teaching Evaluations***

At the end of the semester, you will have the opportunity to submit an evaluation of the course in a formative feedback questionnaire.

## **In the Event of an Unexpected Disruption**

We undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. In the event of a disruption, the University and your course coordinators will make every effort to provide you with up to date information via canvas and the university web site.