



BUSINESS SCHOOL

Course Outline 2017
ACCTG 331: REVENUE AND COST MANAGEMENT
(15 POINTS)

Semester 2 (1175)

Course Prescription

Revenue management concepts and techniques and their support by cost management systems are studied with particular reference to service organizations. The range of services encompasses both private and public sector organizations. Components include: yield management, pricing, linear programming, project management, valuation principles and methodologies.

Programme and Course Advice

Prerequisite: ACCTG 221 or 291

Goals of the Course

To enable students to apply revenue and cost management in service organisations by assisting them to develop a working knowledge of the major revenue management concepts and techniques, including yield management, linear programming, project management and performance measurement.

Learning Outcomes

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

1. apply revenue and cost management concepts and techniques in particular service delivery contexts;
2. evaluate an organisation's strategy and positioning in relation to its competitive environment;
3. distinguish between the characteristics of product and service delivery;
4. plan and execute projects in a service delivery context involving relevant issues such as buffering and resource contention; and
5. apply professional skill and competence to write reports and/or memos.

Content Outline

Week 1	Introduction, Strategy and the Customer
Week 2	Revenue Management and Pricing Strategies
Week 3	Analytics and Quantitative Methods
Week 4	Yield Management
Week 5	Yield Management
Week 6	Process Management
Week 7	Project Management
Week 8	Cost Management – Drivers and Target Costing
Week 9	Cost Management – Customer Profitability Analysis
Week 10	Capacity Management
Week 11	Performance Measurement, Management Control, and Reporting
Week 12	Review

Learning and Teaching

The ACCTG 331 learning environment is structured to facilitate attainment of its learning outcomes. It is student centred with emphasis on individual participation. Learning opportunities include readings, cases, and tutorials, in addition to lectures.

Classes are held twice a week. The majority of classes are lecture-oriented to direct your understanding of the material. The second class each week may be workshop oriented, involving cases and worked examples. This will be announced prior to the class.

We expect you to prepare carefully for each class meeting. Do not treat each week separately. Topics and readings covered in earlier weeks may cast light on issues raised later in the programme.

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

Any substantive feedback from previous years has been incorporated into the course structure and content. Students will be asked to complete course evaluations at the end of the course.

Teaching Staff

Dr Fred Ng (course coordinator)

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Learning Resources

There is no prescribed textbook for this course. The following resources are offered via Canvas:

- **Weekly resources** provide a walk-through of the core methods taught each week with sample exercises.
- **Recommended readings** provide further theoretical background and details for the material taught in lectures. These are accessed via the Reading Lists on Canvas.
- **Additional readings** give examples of practice in industry. These are accessed via the Reading Lists on Canvas.

In addition, the following books provide a good overview of the topics covered in this course.

- Maguire, W. & P. Rouse (2006). *Revenue and cost management for service organisations*, 2nd Edition Pearson New Zealand, Auckland. Note that the textbook is now out-of-print but is available in the General Library.
- Rouse, P., W. Maguire & J. Harrison (2011). *Revenue management in service organisations*. Business Expert Press, New York.

Other Canvas resources include lecture slides, practice exercises, and tutorial resources. Students should check the course Canvas page regularly to access these resources. Note that the lecture slides used in class may include additional slides to those provided on Canvas.

Assessment

Assignments	20%
Semester test	20%
Final examination	60%

Term's Test Clash

Occasionally students can have a clash between the time of a mid-semester test in this course and with a mid-semester test for another course they are taking. In that situation, the student must notify the course co-ordinator at least five whole working days prior to the date on which the test is scheduled to enable alternative arrangements to be made. Failure to do so may result in the student being unable to take the test.

Final Examination

The Final Examination is a two-hour, **closed-book**, calculators-permitted exam. You must pass the Final Examination in order to pass the course.

Further details of the assessments will be provided in class.

Learning Outcome	Individual Assignments	Tutorials	Term's Test	Final Examination
1	x	x	x	x
2	x	x	x	x
3	x	x		x
4	x	x		x
5	x	x		x