



BUSINESS SCHOOL

Course Outline 2017
ACCTG 722: Research in Revenue and Cost Management
Semester 2 (1175)

Course Description

The aim of this course is to provide topics that are interesting and highly relevant to business world dynamics and needs. It combines both revenue and cost management to provide superior strategic interpretations of real-world contexts. While cost management methods are a familiar part of conventional management accounting courses, revenue management is an exciting new topic and this course provides an introduction to this area. The course also examines accounting developments around lean, the theory of constraints and activity-based costing.

Objectives

Students will acquire a fundamental understanding of revenue and cost behaviour and systems to manage these. They will also obtain theoretical and practical insights into relationships between financial and nonfinancial processes and resources. It is expected that students will be able to:

1. Identify and analyse elements of revenue and cost management systems
2. Select appropriate theoretical frameworks and research methods to advance knowledge of revenue and cost management systems
3. Write and present clear critiques for academic and professional purposes

Learning environment

The introductory one-hour session comprises an overview of the course and agreement of responsibilities during the course. All sessions thereafter are conducted as student led seminars, with a maximum duration of three hours.

Here are some guidelines for preparing and presenting:

- The main purpose of the presentation is to stimulate discussion and learning – by you (the presenter) and all of those present.
- Start with
 - a brief overview of the research question being addressed, why the researcher thinks the issue is important and how s/he addressed the question.
 - Then, provide a critical review and analysis – not just a summary of the paper. You might consider whether
 - the question is interesting or important and why?

- the methodology, variables selected, or the analysis make logical sense
- all key variables and constructs are included or could be defined in alternate ways?
- based on the reported information, different interpretations or explanations of the findings could be advanced?
- You are confident about the reported findings or conclusions
- Limit your review to a maximum of three pages (one-and a-half spacing).
- Give a copy of the review to each class member and the seminar facilitator at least one day before the seminar.
- Aim to present in about thirty minutes, to allow sufficient time for discussion.

Learning resources

Remember that your learning resources comprise the readings provided, the University library, fellow students, previous and concurrent courses, and participating staff members.

Assessment

Assessment is based on:

Presentations and critiques	30%
Assignment	20%
Open-book examination	50%
(Duration: two hours)	

Assignment

The assignment will be distributed to you in a few weeks' time.

Consultation

There are no formal office hours. You are welcome to visit at any time but it is best to make an appointment to ensure that we are able to see you.

Seminars

Seminars will be held on Tuesday from 9pm to 12pm in Room 213 OGGB

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