



Course Outline 2017

BUSMGT 734: STRATEGIC MANAGEMENT ACCOUNTING (15 POINTS)

Quarter 3, 2017 (1176)

Course Prescription

Critically analyses the role of strategic management accounting in facilitating strategic decision-making and sustainable value creation. Evaluates strategic cost management tools and techniques, budgetary control systems and performance measurement through an applied project.

Programme and Course Advice

Prerequisite: 60 points from BUSMGT 711-714 with at least a B- average.

Goals of the Course

Students will be able to evaluate an organisation's strategic management accounting systems in relation to its competitive strategy and to recommend system improvements as appropriate.

Learning Outcomes

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

1. Describe the different cost accounting systems and evaluate how they account for product costs;
2. Design and implement management control systems for planning and control;
3. Compare key performance measurement models and their roles in performance management;
4. Evaluate the main revenue management concepts and models: and
5. Evaluate the role of management accounting and assess the significance of contemporary developments.

Learning and Teaching

Component	Schedule	Location within OGGB
Lecture	Wednesday 1:00pm to 2:30pm	CR1
Tutorial 1	Thursday 11:00am to 1:00pm	260-215
Tutorial 2	Thursday 1:00pm to 3:00pm	CR1
Team-based learning	Friday 09:00am to 11:00am	260-221

Content Outline

Week Starting	Course Topic	Textbook Chapter (pages)
19 June (week 1)	Course Introduction, and Revision	1
26 June (week 2)	Product and Service Costing	5
3 July (week 3)	Activity-based costing and activity-based management (the part regarding customer profitability)	6, 9(352-360)
10 July (week 4)	Decision Making and Relevant Information	7(264-272), 8
17 July (week 5)	Measuring and reporting sustainability	14
24 July (week 6)	Strategy, balanced scorecard and strategic profitability analysis	15
31 July (week 7)	Balanced scorecard: quality, time and the theory of constraints	16
7 August (week 8)	Management control systems, transfer pricing and multinational considerations	19
14 August (week 9)	Performance measurement, compensation and multinational considerations	20
21 August (week 10)	Performance measurement, compensation and multinational considerations and revision	20

Our 5.5 hours per week of class time will be used for a combination of lectures and applied discussions of case studies and problems. In addition to attending classes, students should be prepared to spend about another ten hours per week on activities related to this course. These activities include reading the textbook and related material, completing assignments, preparing for group case studies and preparing for the tests.

Teaching Staff

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Learning Resources

It is not possible to do this course without the required text book, namely:

Horngren, Datar, Rajan, Wynder, Maguire, and Tan (2nd Edition) (2014) Cost Accounting: A Managerial Emphasis: Pearson. ISBN 9781442563377

NOTE: We use this very specific Australian edition. Other versions will not contain the same examples or the problems you will need in order to prepare for tutorials and TBL classes.

The textbook is available from the University Bookshop or you can buy one online (freight free - but allow 1-2 weeks for shipping from Melbourne) at: <http://www.pearsoned.co.nz>

Another option is to purchase a web-based version of the textbook, but this can only be accessed and read while you are online.

All other course materials will be provided on the BUSMGT 734 course page, which you can access via Canvas.

Assessment

Assessment	Percentage of course mark
TBL assessments	15%
Mid-term Test – 18 July (week 5)	25%

Assignment – due 2 August (week 7)	25%
Final Test – 22 August (week 10)	35%
TOTAL	100%

These assessments relate to the learning outcomes as follows:

Learning Outcome	Report	Group work during TBL	Tests
1	X	X	X
2	X	X	X
3	X	X	X
4	X	X	X
5	X	X	X

Report – Due 9:00am Wednesday 2 August (please submit to Turnitin via Canvas)

The details of the report will be published on Canvas by the end of week 1.

Group work during Team-Based Learning sessions

Each student will be assigned to a group. Each group will have five or six members. Each group will be assessed on two assessments:

1. Group presentation (10%): Each group will be assigned a week to prepare a solution to a major problem for hand in and presentation in class.
2. Written assignment (5%): Each group will hand in one assignment.

Mid-term Test

The mid-term test will be in the evening during week 5 and will include questions regarding topics covered during the first four weeks, i.e. chapters 1, 5, 6, 7, 8 and 9.

Final Test

The final test could include questions on all of the topics covered in this course, but will mainly focus on work covered during weeks 5-10.

Inclusive Learning

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

Student Feedback

This course has undergone a number of changes as a result of feedback and input from a number of staff as to the particular requirements needed to satisfy the criteria expected to be included by the accounting profession. There have also been personnel changes involving the staff responsible for teaching the course.

Feedback on the content of the course and its delivery are sought during the course by the teaching staff through the medium of fast feedback during the course. In addition formal course evaluations are carried out at the end of the course. As a result of feedback, some changes have been implemented this quarter. These include more contents on how contracts are administered and managed and how to comply with the law regarding misleading conduct.

Your feedback, both during the course and at its completion, is sought and encouraged. You can contact your class representatives to pass on your feedback to ensure your anonymity or you can contact the teaching or program staff direct.

Class representatives will be chosen in the first week of the course and their details posted on Canvas.

Academic Integrity

The University of Auckland will not tolerate cheating, or assisting others to cheat, and views cheating in coursework as a serious academic offence. The work that a student submits for grading must be the student's own work, reflecting his or her learning. Where work from other sources is used, it must be properly acknowledged and referenced. This requirement also applies to sources on the world-wide web. A student's assessed work may be reviewed against electronic source material using computerised detection mechanisms. Upon reasonable request, students may be required to provide an electronic version of their work for computerised review.

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 website.