

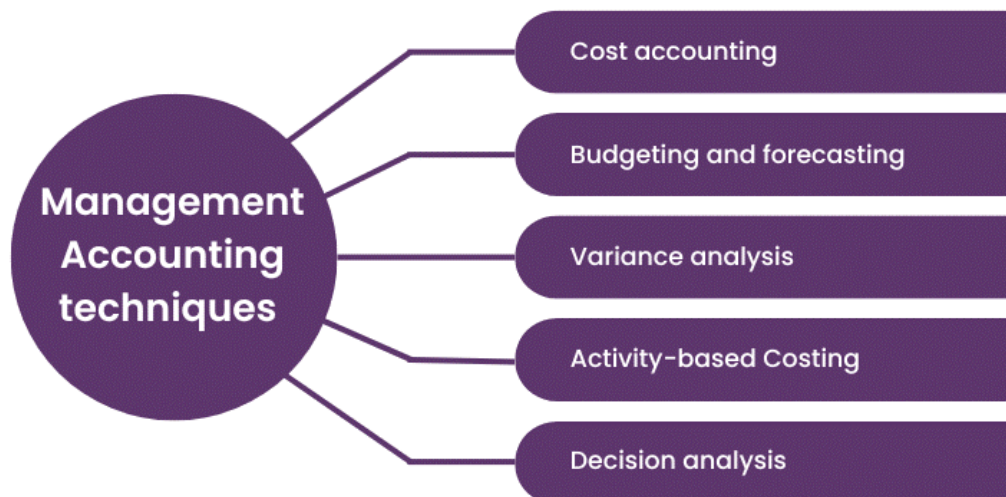


University
of Otago
ŌTĀKOU WHAKAIHU WAKA

ACCT307 – Management Accounting

Course Outline | Whakamārama Akoraka

Semester Two 2025



Department of Accountancy and Finance
Te Tari Matauraka Kaute Putea

Level 5
Otago Business School – Te Kura Pakihi

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Nau Mai Haere Mai
Welcome | Afio Mai | Aere Mai | Mālō e me'a mai | Fakatalofa atu |
Bula | Fakalofa lahi atu | Ulu tonu mai

Course Description and Aims | *Whāinga o te Akoranga*

What we teach

The course is intended to broaden students' appreciation of the role of management accounting techniques and applications in organisations. It builds on the student's existing management accounting knowledge and applies a systematic and in-depth analytic treatment of management accounting topics that encourages the application of analytic reasoning and the use of formal models to assist managers in decision making and control activities. It further expects to enhance students' awareness of the contemporary management accounting practices in real-world business organisations and upskilling with data-driven strategic decision making.

Prerequisites: ACCT 222 and ACCT 233 or ACFI201.

Learning Outcomes | *Hua Akoranga*

What you Learn

The paper focuses on understanding and integrating strategic management and organisational behaviour theories into management accounting. It includes process costing, decision making under resource and capacity constraints, managing revenue through pricing, profits, and customer profitability analysis, managing performance in divisionalised organisations and MNCs, management accounting in the public sector, future challenges, and ethics. Upon successful completion of this paper, you should be able to acquire the following skills and personal qualities:

- a. Carrying out costing and quantitative techniques at an advanced level
- b. Applying costing techniques in production and service firms
- c. Questioning the validity of traditional quantitative techniques as well as the theoretical underpinning of strategic management accounting practices
- d. Defending the appropriateness of techniques and analytical tools to the production/service and presentation of information for managerial decisions
- e. Understanding and integrating strategic management and organisational behaviour theories into management accounting
- f. Demonstrating leadership while working constructively, cooperatively, effectively, and respectfully with others [teamwork, lifelong learning, self-motivation] and acquiring personal qualities associated with leadership such as accountability, integrity, respect, and self-reflection
- g. Demonstrating the ability to analyse issues logically, and challenge conventional assumptions, consider different options and viewpoints, make informed decisions, and act with flexibility, adaptability, and creativity
- h. Demonstrating the ability to acquire new knowledge and new skills, the capacity for self-directed activity, and the ability to work independently.
- i. Demonstrating effective oral presentation and written communication skills

Teaching Team | *Kaiako*

Your mentorship

Course Coordinator / Instructor

Name: Dr Frederico Botafogo
Office: Commerce Building, 5.13
Email: frederico.botafogo@otago.ac.nz
Office Hours: Tuesdays from 2 pm

Expectations and Workload | *Te Nui o te Mahi*

This course conforms to the 18-point course format comprising approximately 180 hours spent in class, private study, preparing assignments, and other activities. We expect you to come to each session of lectures and workshops prepared.

Course Information | *Mōhiohio akoranga*

How we teach

Lectures

Lecture Day/Time: ***Mondays – 04:00 pm to 04:50 pm***
Room: ***BURN2***
Lecture Day/Time: ***Wednesdays – 01:00 am to 01:50 am***
Room: ***AUDIT***

The Department's Policy on Lecture Recordings

We believe strongly in the importance of in-person participation to maximise your engagement with the course content. In particular, students should rely on recordings as a **last resort** backup option. If they miss a lecture or have issues with any content, they are expected to catch up reading the textbook, arranging study hours with peers, and attending office hours offered by the instructor. In short, students are expected **to attend all weekly activities** to fully engage in the learning process.

Tutorials

A1 runs on ***Fridays – 11:00 am to 01:50 pm at T106***
A2 runs on ***Wednesdays – 03:00 pm to 04:50 pm at T106***
A3 runs on ***Fridays – 03:00 pm to 04:50 pm at T203***
A4 runs on ***Thursdays – 03:00 pm to 04:50 pm at T201***

The Department's Policy on Tutorial Sessions

Tutorials offer the opportunity to work in groups on a series of tasks designed to apply the concepts discussed in class. The key feature of tutorials, as opposed to lectures and individual study, is your **active participation**. Please prepare for seminars in advance.

Seminar Stream changes: You will be allocated to a seminar, and this will be available in your eVision. You can request to change the streamed seminar in the first two weeks of semester 2 only, from Monday 14 July to Friday 25 July. Please provide a reason for your request, along with your ID number, at the reception of the Accountancy and Finance Department, 5th floor, Commerce Building. Students are required to stay in the **same stream throughout the course** and must attend that same stream.

Learning Resources | *Rauemi Ako*

Textbook

Main Text - Required:

- Drury, C. and Tayles, M. *Management and Cost Accounting*, Cengage Learning

There are several options to purchase the textbook:

Students can request a desk copy or an e-version from nz.cengage.com or through the university bookshop. Hard copies of the required textbook, the Student Solutions Manuals, and a range of other useful cost and management texts are available under Course Reserve at the Central Library.

Other References & Resources:

- Datar, S. M., and Rajan, M. (2018). *Horngren's Cost Accounting: A Managerial Emphasis*, 16th edition (Global Edition)
- Kaplan & Atkinson (2014) *Advanced Management Accounting* 3rd edition, Prentice Hall
- Drury, Colin (2018) *Management and Cost Accounting* (Student Manual) Cengage Learning

The University Library provides online resources for students. These include subject guides, academic journals, other research resources, citation styles, and more.

Check it out at: <http://www.library.otago.ac.nz/services/undergrad.html>

Blackboard

We use Blackboard <https://blackboard.otago.ac.nz/> for teaching, learning, community building and knowledge sharing.

- Announcements: This is the most efficient way to keep yourself updated with our latest course news and communications. You must check your student email and Blackboard regularly.
- Course Information: This folder has key information and documents from your course outline, class representatives, campus map, etc.
- Contacts: Details to reach the teaching staff and class reps.
- Course Documents: Here we share all the learning-related material and content; lectures slides, tutorials exercises, and additional readings and articles.
- Assessments: Here you will find submission instructions and due dates.

Course Calendar | *Maramataka*

Your academic road map

Week	Monday Lecture	Wednesday Lecture	Tutorials and Important Comments
1 14 Jul	Review BSNS115: the basics of costing.	Review continued: the basics of costing.	Review of course outline. Workshop activities
2 21 Jul	Services' cost assignment.	Improvisation and networking training.	Group formation. Workshop activities.
3 28 Jul	Job Costing.	Introduction to Process costing	Workshop activities.
4 4 Aug	Process costing Chapter 5	Process costing Chapter 5	Workshop activities.
5 11 Aug	Variable vs. absorption costing: Chapter 7	Variable vs. absorption costing: Chapter 7	Workshop activities. 1st Group Submission
6 18 Aug	Standard costing Ch.17	Variance analysis Ch.17/Ch.18	Workshop activities. 2nd Group Submission
7 25 Aug	Revision for 1 st Internal	Guest Lecture: Risk and uncertainty	Workshop activities. 1st Internal on Tuesday 26 Aug
MID-SEMESTER BREAK			
8 8 Sep	Variance analysis, continued Ch.17/Ch.18	Grade Inflation: a self-reflection exercise	Workshop activities. 3rd Group Submission
9 15 Sep	Divisional performance Ch. 19	Divisional performance Ch. 19	Workshop activities.
10 22 Sep	Transfer pricing IM20.6	Transfer pricing Ch. 20	4th Group Submission 5th Role playing activity
11 29 Sep	Pricing Ch. 10	Guest Lecture: Trade Credits	Group Presentation
12 6 Oct	Discussing strategies	Discussing strategies	Case study: Aotearoa Ice Cream.
13 13 Oct	Structured Exercise #1	Structured Exercise #2	Revision

Assessments | *Aromatawai*

Growth and Progress Milestones

All the materials discussed are examinable (except stated otherwise), including guests' presentations. All assessment-related information such as due dates and times, content, and guidelines will be discussed during seminars and, where appropriate, detailed on Blackboard in the week prior to each assessment. *Students are responsible for ensuring that they are aware of this information, keeping track of their own progress, and catching up on any missed classes.*

Assessment	Due date	% of final grade	Requirements to pass this paper
Network Activity	Week 2	-	Must complete this assessment
Weekly BB tests	Next Wednesday	10	Completion is recommended
Group Submissions	Weeks 5, 6, 8 Weeks 10	25	Completion is recommended
Group Presentation	Week 11	10	Must complete this assessment
1 st Internal	Week 7	15	Must complete this assessment
Final Exam	Exams Week	40	Must complete this assessment
Total		100	Overall, 50% or above

1) **Weekly tests 10%.**

Questions will be posted on Blackboard every Monday, from Week 1 to Week 12, but excluding weeks 7 and 8. The duration of the test is controlled by Blackboard such that the test must be completed in one sitting. Multiple attempts are allowed; the highest mark's stemming from these attempts is the one to prevail. Due date by Wednesday, midnight, of the following week.

2) **Group Submissions 25%.**

During the tutorial sessions on weeks 5, 6, 8, and 10, group activities are planned that entail submitting a report which will contribute, *each*, up to 5% of your final grade.

3) **Group presentation 10%.**

This is a 20-minutes presentation that will take place in week 11 on a strategic pricing issue of the group's choice. Details how to structure and deliver the presentation to be discussed with the paper's instructor by the **end of Week 8**.

4) **First internal 15%.**

The first internal will be held on week 7, Tuesday 26 August, from 6 to 8 pm at BURN2. This is an open book examination covering the content discussed in Weeks 1 through 5 and referring the textbook chapters 2, 3, 4, 5, and 7.

5) **Final Exam 40%.**

Sitting the final exam is compulsory. Date and time of the final exam to be advised in due course by the Examinations Office. Duration is 3 hours. This is an open book examination that covers ALL content, including the students' presentations.

Aligning Learning Outcomes with Assessments

Learning Outcome	Weekly activities	Group presentation	Internals
Information Literacy: Ability to apply specific skills in acquiring, organising, analysing, evaluating, and presenting information, in particular recognising the increasing prominence of digital-based activity.		x	x
Critical Thinking: Ability to analyse issues logically, to challenge conventional assumptions, to consider different options and viewpoints, make informed decisions and act with flexibility, adaptability, and creativity.	x	x	x
Specialist Business Knowledge: Commitment to the fundamental importance of the acquisition and development of knowledge and understanding in at least one major subject area.	x		x
Integrated Business Knowledge: Commitment to intellectual openness and curiosity, and the awareness of the limits of current knowledge and of the links amongst business disciplines.	x		x
Written Communication: Ability to effectively communicate information, arguments, and analyses in writing.	x	x	x
Oral Communication: Ability to effectively communicate information, arguments, and analyses orally.	x	x	
Personal Development: Exhibit qualities associated with leadership such as accountability, integrity, respect, and self-reflection.	x		
Teamwork: Ability to work constructively, cooperatively, effectively, and respectfully as part of a team.	x	x	
Independent Learning: Demonstrate the ability to acquire new knowledge and new skills, the capacity for self-directed activity and the ability to work independently.	x		x
Ethics: Knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community.	x	x	
Environmental and Social Literacy: Understand the principles that govern natural and social systems, and the effects of human activity on these systems.	x	x	x
Cultural awareness: Knowledge and appreciation of biculturalism within the framework of the Treaty of Waitangi; knowledge and appreciation of multiculturalism; and an ability to apply such knowledge in a culturally appropriate manner.	x	x	
Global perspective: An appreciation of global perspectives in multinational business environments that affect, and are affected by, business operations.	x	x	x
Total	35%	10%	55%

Grading System

The grading scheme used at Otago is:

A+	90-100	C+	60-64
A	85-89	C	55-59
A-	80-84	C-	50-54
B+	75-79	D	40-49
B	70-74	E	<40
B-	65-69		

Referencing | *Tohutoro*

In this course, we adhere to the APA referencing style, a vital skill that showcases your commitment to academic integrity and respect for other scholars' work. Accurate referencing not only demonstrates your scholarly diligence but also enables readers to trace the sources you've used, enriching the academic conversation.

To master the APA style, visit the University Library website for comprehensive style guides: http://otago.libguides.com/citation_styles. Additionally, you can find valuable resources in the Assessments Tab on Blackboard.

Academic Integrity | *Pono-ā-wānanga*

Academic integrity means being honest in your studying and assessments. It is the basis for ethical decision-making and behaviour in an academic context. Academic integrity is informed by the values of honesty, trust, responsibility, fairness, respect and courage. Students are expected to be aware of, and act in accordance with, the University's Academic Integrity Policy.

Academic Misconduct, such as plagiarism or cheating, is a breach of Academic Integrity and is taken very seriously by the University. Types of misconduct include plagiarism, copying, unauthorised collaboration, submitting work written by someone else (including from a file sharing website, text generation software, or purchased work) taking unauthorised material into a test or exam, impersonation, and assisting someone else's misconduct. A more extensive list of the types of academic misconduct and associated processes and penalties is available in the University's Student Academic Misconduct Procedures.

It is your responsibility to be aware of and use acceptable academic practices when completing your assessments. To access the information in the Academic Integrity Policy and learn more, please visit the University's Academic Integrity website at www.otago.ac.nz/study/academicintegrity, or ask at the Student Learning Centre (HEDC) or the Library, or seek advice from your paper co-ordinator.

For further information on academic integrity at Otago:

Academic Integrity Policy

<http://www.otago.ac.nz/administration/policies/otago116838.html>

Student Academic Misconduct Procedures

<http://www.otago.ac.nz/administration/policies/otago116850.html>

A note about Artificial Intelligence: ACCT307 does not ban the use of large language models (LLMs) such as ChatGPT or Copilot, but you must fully disclose any LLM use in submitted internal assessment work, including full details of how and why you used them. Failure to do so may lead to academic misconduct proceedings.

You should be wary of LLMs in general, as they are purely statistical models with no actual “understanding” or “knowledge”. While their output sounds authoritative, it can often be misleading, incorrect, or totally fake. This is particularly dangerous when you do not have sufficient understanding of a topic to spot the errors.

For further information on artificial intelligence at Otago:

Use of Generative-Artificial Intelligences and Autonomous Content Generation in Learning and Teaching Policy

<https://www.otago.ac.nz/administration/policies/policy-collection/use-of-generative-artificial-intelligences-and-autonomous-content-generation-in-learning-and-teaching-policy>

Class Representatives | *Māngai mō te Akoranga*

The class (or student) representative system is an avenue for encouraging communication and consultation between staff and students. It provides you with a vehicle for communicating your views on the teaching and delivery of the course and provides staff with an opportunity to communicate information and gain constructive feedback from students. It contributes to developing a sense of community within a department and adds a further dimension to the range of support services offered to students.

Volunteers for class representatives will be called early in the semester. The OUSA invites all class representatives to a training session conducted by OUSA about what it means to be a class representative, and some of the possible procedures for dealing with issues that arise. They also provide information on the services that OUSA offers and the role OUSA can play in solving problems that may occur. The OUSA provides support to class representatives during the semester. Department staff will also meet with class representatives during the semester to discuss general issues or matters they wish to have considered.

Your class representative’s name and contact details will be posted on Blackboard early in the semester.

Need help? | *Kei te hia āwhina?*

For once off situations

What to do if I can't attend a lecture: Lectures are recorded; please catch up as soon as possible and if you have any queries or require any clarification, please reach out during student consultation time.

What to do if I can't attend a tutorial/workshop: As tutorials and workshops are not usually recorded, it is important to reach out to your classmates and/or teaching staff to ensure that you can catch up on activities and/or key class communications (about assessments, for example) and, again, reach out during student consultation time if you need to.

What if you can't submit an assessment and you need an extension?

NO EXTENTIONS are available for any of the assessments in ACCT307.

For extenuating circumstances or ongoing situations

If you are facing health or other challenging circumstances, it is important to reach out. The University of Otago prides itself on the support we can provide to our students, but we can only help if you let us know.

For further information:

OUSA student support

<https://www.ousa.org.nz/support>

University of Otago student support

https://www.otago.ac.nz/_data/assets/pdf_file/0021/317325/download-the-student-support-reference-for-staff-poster-838564.pdf

Disclaimer | *Kupu Whakatonu*

While every effort is made to ensure that the information contained in this document is accurate, it is subject to change. Changes will be notified in class and via Blackboard. Students are encouraged to check Blackboard regularly. It is the student's responsibility to be informed.

The University of Otago's Graduate Profile | Te pūkete ika

All graduates of the University of Otago are expected to have the graduate profile in the box below. Not all of the profile is expected to be included in any one paper.

Graduate attributes

All University of Otago graduates will possess a deep, coherent and extensive knowledge of at least one discipline, coupled with knowledge of the fundamental contribution of research to that discipline. In addition, all Otago graduates will possess, to varying degrees, the following sets of attributes:

These attributes involve substantial affective elements:

Global perspective

Appreciation of global perspectives in the chosen discipline(s) and the nature of global citizenship

Interdisciplinary perspective

Commitment to intellectual openness and curiosity, and the awareness of the limits of current knowledge and of the links amongst disciplines

Lifelong learning

Commitment to the on-going acquisition of new knowledge and new skills, and an ability to apply these to an ever-changing environment

Scholarship

Commitment to the fundamental importance of the acquisition and development of knowledge and understanding

These attributes include those most often sought by employers:

Communication

Ability to communicate information, arguments and analyses effectively, both orally and in writing

Critical thinking

Ability to analyse issues logically, to challenge conventional assumptions, to consider different options and viewpoints, make informed decisions and act with flexibility, adaptability and creativity

Cultural understanding

Knowledge and appreciation of biculturalism within the framework of the Treaty of Waitangi; knowledge and appreciation of multiculturalism; and an ability to apply such knowledge in a culturally appropriate manner.

Ethics

Knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community

Environmental literacy

Basic understanding of the principles that govern natural systems, the effects of human activity on these systems, and the cultures and economies that interact with those systems

Information literacy

Ability to apply specific skills in acquiring, organising, analysing, evaluating and presenting information, in particular recognising the increasing prominence of digital-based activity

Research

Ability to conduct research by recognising when information is needed, and locating, retrieving, evaluating and using it effectively

Self-motivation

Capacity for self-directed activity and the ability to work independently

Teamwork

Ability to work effectively as both a team leader and a team member