



BUSINESS SCHOOL  
Te Kura Pakihi

## COURSE OUTLINE

# ***ACCT 307*** ***Management Accounting***

Semester Two, 2022

This course outline contains information specific to this paper. For more general information common to your papers, please refer to the [COMMERCE\\_UG\\_2023: Commerce Undergraduate Students site on Blackboard](#).

## Paper Description and Aims

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

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. The course blends theoretical knowledge and analytical tools with real-world experience by collecting and analysing relevant data and making data-driven strategic decisions. 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. Reviewing the literature that challenges the validity of traditional quantitative techniques as well as the theoretical underpinning of contemporary strategic management accounting practices
- d. Applying and defending the appropriateness of techniques and analytical tools to the production/service and presentation of information for managerial decision making using real-world case studies
- 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 Staff

### **Paper Coordinator, instructor, and seminar facilitator**

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Fridays 3.00 pm to 5.00 pm



Guest lectures are a distinguishing feature of this course. There you have an opportunity to learn about the strategic management accounting approaches of well-established organisations and the first-hand experience of those managers and practitioners who participate in the workshops and guest lectures. Attending the planned workshops and guest lectures is essential.

The course calendar (in this outline and online on Blackboard) details semester dates, lecture topics, workshop details, seminars, and assessment dates. **Note that this calendar may change as the course proceeds.** Any changes will be announced at lectures beforehand and detailed on Blackboard.

In the event of **snow**, the University remains open. The lecturer will make every attempt to hold seminars and lectures.

## Course Learning Resources

### *Main Text - Required:*

Drury, C. and Tayles, M. (2021). *Management and Cost Accounting* (11th Edition), South-Western Cengage Learning

There are several options to purchase the textbook:

Students can request a desk copy or an e-version from [nz.cengage.com](http://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). *Horngrén's Cost Accounting: A Managerial Emphasis*, 16<sup>th</sup> edition (Global Edition)

Kaplan & Atkinson (2014) *Advanced Management Accounting 3<sup>rd</sup> 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

<https://blackboard.otago.ac.nz/> provides you with access to course materials, class notices, and resources. Blackboard is used to email the whole class so it is important that you check your student email and *Blackboard* regularly.

Further information about student support, learning support and information, academic integrity, and other University resources for students is available on the **COMMERCE\_UG\_2023**: Commerce Undergraduate Students site on Blackboard and <https://www.otago.ac.nz/services/>

## Student Webmail

We will use your student email account to email you information relevant to your programme. To forward your university email address to an email address that you use regularly:

1. Log into your StudentMail account (<http://www.otago.ac.nz/smlanding/>) using your student username and password.
2. Click the **Cog** button (top right corner).
3. Click on **Mail** under **Your App Settings**.
4. Under **Accounts** on left hand side, select **Forwarding**.
5. Under the Forwarding heading, type in the email address you want your email to be forwarded to. You can also choose to have a copy of these emails kept on your StudentMail account, so please check the box if you would like this.
6. Click the **Save** button.

## Assessment

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
Individual report	Set by the student	20	Must complete this assessment
Internal	Week 6	30	Must complete this assessment
Group report	Weeks 11 and 12	10	Must complete this group assessment
Group presentations	Weeks 11 and 12	10	Must complete this group assessment
Final Assessment	Week 13	30	Must complete this assessment
Total		100	<b>Overall, 50% or above</b>

## Course Requirements

Details of the assessment tasks follow:

- 1) **Mid-semester examination 30%.**  
A mid-semester test will be held on **week 6, during class time on Monday 3 April**. Examinable material from weeks 1-5. **The duration is 2 hours.**
  
- 2) **Reports 40%.**  
This consists of an individual task of writing a report (20%), a group report (10%), and a group presentation in class (10%). Presentation and report submission requirements are discussed in during seminars. Students are assessed based on their independent ability to learn from contemporary academic literature, search for managerially relevant information from a real-world business, share and assess individually collected information, ability to work as a team, communicate findings and views/opinions as well as their understanding on management accounting concepts, practices, and tools to the class.
  
- 3) **Final Examination (30%)**  
**Final exam** will be held on **week 13, during the lecture time on Monday 29 May**. Examinable material for the final examination is all material from weeks 1-12 (including). **The duration is 2 hours.**

## Learning Outcomes

Learning Outcome	Mid- semester Examination	Student Project	Final Examination
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	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	
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	
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	
Ethics: Knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community.		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	
Global perspective: An appreciation of global perspectives in multinational business environments that affect, and are affected by, business operations.	x	x	x
<b>Total</b>	30%	40%	30%

## ACCT 307 Course Calendar 2023 S1

<b>Week</b>	<b>Monday lecture Topic</b>	<b>Notes on Seminars</b>
W1 27 Feb – 3 Mar	Cost allocation - Review (Drury Ch 3)	Review of course outline. Review problems.
W2 6 Mar – 10 Mar	Improvisation and networking training –	<b>Group formation.</b> Review of Variance Analysis (Drury Ch 17)
W3 13 Mar – 17 Mar	<b>Guest Lecture</b> <b>Johannes Jacobs</b>	Stakeholders and Strategy
W4 20 Mar – 24 Mar	Managing processes (Drury Ch 5)	In-class problem solving
W5 27 Mar – 31 Mar	<b>Guest lecture</b> <b>Ralph Adler case study.</b>	Income effects of alternative cost systems - (Drury Ch 7) In-class problem solving/ discussion
W6 3 Apr – 7 Apr	Internal Examination	Discussion: Theory of constraints
W7 17 Apr – 21 Apr	<b>Guest Lecture:</b> <b>Max Yap</b>	<b>Effectiveness Survey</b> Decision making under risk (Drury Ch 12)
W8 24 Apr – 28 Apr	Decision making under resource and capacity constraints (Drury Ch 9)	In-class problem solving/ discussion
W9 1 May – 5 May	<b>Guest Lecture:</b> <b>Sergio Biggemann</b>	In-class problem solving/ discussion
W10 8 May – 12 May	Managing revenue: Optimal pricing, profits, and customer profitability (Drury Ch 10)	In-class problem solving/ discussion
W11 15 May – 19 May	Managing performance in divisionalised companies, MNCs, Transfer pricing (Drury Ch 19, 20)	Group Assignment – time to align and complete it.
W12 22 May – 26 May	Managing performance in divisionalised companies, MNCs, Transfer pricing (Drury Ch 19, 20)	<b>Presentations</b>
W13 29 May – 2 Jun	Final internal examination	<b>Presentations and reports.</b>

**Semester 1 ends Friday 2 June 2023**

### Disclaimer

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.