

**DEPARTMENT OF MANAGEMENT, ECONOMICS & QUANTITATIVE METHODS**

**MODULE OUTLINE FOR: *STRATEGIC MANAGEMENT ACCOUNTING***

SESSION: 2018/2019

**MODULE OUTLINE**

**(Lecturers: Massimo Contrafatto, David Collison, John Ferguson, Artie NG, Alessandro Silva)**

Teaching date: 17th Sep-23th Dec

Classes:

- i. Tuesday: 12:30- 14:30*
- ii. Thursday: 10:30-12:30*
- iii. Friday: 8:30- 10:30*

<b>LECTURE</b>	<b>Topic</b>	<b>Reading</b>	<b>Wks</b>	<b>Detailed classes</b>	<b>Date</b>
<b>1</b>	Introduction to Management Accounting: Background, Revision, Terminology & Application (1)	1.1. Chapter 1  1.2. Chapter 1-3  1.3. Chapter 12	<u>Wk1: Revision &amp; Decision Making Under uncertainty</u>	1.1. Introduction to the module + Introduction to MA  1.2. Introduction to SMA  1.3. Application of MA 1: Decision Making Under Uncertainty	18/09/2018-MC  25/09/2018-MC  27/09/2018-DC

2	Management Accounting & Strategic Applications (2)	2.1 Chapters 11 2.2 Chapter 19 2.3 Chapter 19	<u>Wks 2: Pricing Decision &amp; Divisionalisation</u>	2.1. Pricing Decision  2.2. Divisionalisation  2.3. Divisionalisation (WK)	27/09/2018-DC  28/09/2018-DC  28/09/2018-DC
3	Management Accounting & Strategic Applications (3) & Introduction to the concept of SMA	1. Chapter 20 2. Chapter 21 3. Langfield-Smith, Kim (2008), Strategic management accounting: how fare have we come in 25 years? Accounting, Auditing & Accountability <i>Journal</i> , Vol. 21 Issue 2	<u>SMA Paper Discussion</u>	3.1. Review of SMA & Workshop: Lord (1996)'s paper	02/10/2018-MC

4	Balanced Scorecard (BSC): Concepts and applications	<ol style="list-style-type: none"> <li>1. Chapter 22</li> <li>2. Kaplan R.S. and Norton D.P. (1996b), <i>Balanced Scorecard: Translating Strategy into Action</i>, Harvard Business School Press, Boston</li> <li>3. Norreklit H., The balance on the balanced scorecard, a critical analysis of some of its assumptions, <i>Management Accounting Research</i>, vol 11/1, March 2000.</li> <li>4. Nørreklit H. (2003), "The Balanced Scorecard: what is the score? A rhetorical analysis of the Balanced Scorecard", <i>Accounting, Organizations and Society</i>, 28(6), pp. 591-619</li> </ol>	<u>Wk 4: BSC applications</u>	4.1. BSC: Theory	5/10/2018 – AN
				4.2 BSC: Numerical Problem	05/10/2018- AN

5	Activity Based Costing (ABC) within a strategic context: theory, applications and limits	1. Chapter 10 2. R. Kaplan & S. Anderson (2004), Time driven Activity-based costing. <i>Harvard Business Review</i> Nov. 2004	<u>ABC case study</u>	5.1. ABC: Theory	09/10/2018 – AN
				5. 2. ABC: case study (1) (Acne Hospital)	11/10/2018- AN
				5.3 ABC: case study (2) (Despix)	12/10/2018- AS
6	Activity Based Budgeting & Activity Based Management: theory and applications.	Chapter 10, 15.	<u>ABM &amp; ABB workshop</u>	6.1. ABM & ABB: Theory	16/10/2018 – MC
				6. 2. ABM: discussion of papers	18/10/2018- MC
				6.3 ABB: case study	19/10/2018- MC
7	Value Chain Analysis (VCA): theory & applications	1. Chapter 21 2. J. Shank & V. Govindarajan (1992), Strategic Cost Management: The value chain perspective, <i>Journal of</i>	<u>VCA applications</u>	7.1. VCA: Theory	25/10/2018 – MC
				7.2 VCA workshop: numerical problem	26/10/2018- AS

		Management Accounting Research, Fall, pp. 179-197.			
8	Budgeting within a strategic context: incremental budgeting, ZBB, Beyond Budgeting.	1. Chapter 15 2. T. Lybby, R.M. Lindsay (2010), Beyond budgeting or budget reconsidered? A survey of North-American budgeting practice. <i>Management Accounting Research</i> , No. 21, pp.56-75	<u>SMA case study</u>	8.1. BUDGETING: Theory	26/10/2018 – MC
				8. 2. SMA case study (1 <sup>st</sup> part)	30/10/2018- AS
				8.3 SMA case study (2 <sup>nd</sup> part)	6/11/2018 AS
9	Strategic cost Management: Management accounting for Just In Time (JIT), Benchmarking, Total Quality Management (TQM), Target Costing & Kaizen Costing.	1. Chapter 21	<u>Pre-test</u>	9.1. SMA TECHNIQUES	08/11/2018 – MC
				9.2 Revision 1	13/11/2018- MC
				9.3. Pre-test	15/11/2018- JF
				9.4. Critical Evaluation of SM & SMA	15/11/2018

10	The origins of management accounting	<p>1. Kaplan, R.S. (1984) The Evolution of Management Accounting. <i>The Accounting Review</i> July 1984 Vol. LIX No. 3, pp. 390 - 418.</p> <p>2. Loft, A. (1995) <i>The History of Management Accounting: Relevance Found' in Issues in Management Accounting</i> ed. D Ashton, T Hopper &amp; RW Scapens, Prentice Hall 1995.</p>	1. General Motors case study	10.1. The origin of MA: Theory	16/11/2018 – JF
				10.2.GM case study	16/11/2018- JF
				10.3 APPROACHES: Theory	27/11/2018- MC
11	Management Accounting: Control & Power	<p>1. Miller, P. and O'Leary, T. (1987) Accounting and the Construction of the Governable Person <i>Accounting, Organisations and Society</i> 12(3) 1987, 235-265.</p> <p>2. Hoskin, K., and Macve, R. (1986). Accounting and the Examination: A Genealogy of</p>	<u>Discussion</u>	11.1. MA & CONTROL/POWER: Theory	29/11/2018 – MC
				12.2. Discussion paper	4/12/2018- MC

		Disciplinary Power. <i>Accounting, Organisations and Society</i> , 11(2), 105-136			
12	Management Accounting Change: theory and example	<p>1. Miller, P., Kurunmaki, L. and O’Leary, T. (2008), “Accounting, Hybrids and the Management of Risk”. <i>Accounting, Organizations and Society</i>, 33: 942 – 967.</p> <p>2. Siti-Nabiha, A. K. and Scapens, R. W., 2005. Stability and change: an institutionalist study of management accounting change. <i>Accounting, Auditing and Accountability Journal</i>, 18(1), 44-73.</p> <p>3. Soin, K., Seal, W., &amp; Cullen, J., 2002. ABC and organisational change: an</p>	<u>Discussion</u>	12.1. MA CHANGE: Theory	6/12/2018 – MC
				12.2 MA CHANGE: a case study	7/12/2018- MC
				12.3 DISCUSSION PAPER	11/12/2016- MC

		institutional perspective. <i>Management Accounting Research</i> , 13, 249–71.			
13	Management Accounting in the Public Sector & NPOs	1. Broadbent, J., Jacobs, K., and Laughlin, R. (2001) “Organisational resistance to unwanted accounting and finance changes. The case of general medical practice in the UK”. <i>Accounting, Auditing and Accountability Journal</i> , 14(5), 565-586.		13.1. MA IN THE PA & NPOs: theory	13/12/2016 – MC
				13.2 MA IN THE PA & NPOs: CASE STUDY	14/12/2016- AS
14	Environmental management accounting (EMA) & Accounting for sustainability	1. Chapter 21 1. R. Gray & J. Bebbington (2001), Chapter from 3 to 9, 14 & 15	<u>A4SD paper discussion</u> Contrafatto M., & Burns J., (2013), Social and Environmental Accounting, organizational change and management accounting: a processual view, <i>Management</i>	14.1. EMA: Theory	18/12/2016 – MC



	(A4SD)	<p>2. Albelda-Perez, E., Correa-Ruiz, C. and Carrasco-Fenech, F. (2007), Environmental management systems and management accounting practices as engagement tools for Spanish companies, <i>Accounting, Auditing and Accountability Journal</i>, Vol. 20, No. 3</p>	<p><i>Accounting Research</i>, Vol. 24</p>	<p>14.2 A4SD: discussion paper</p>	<p>20/12/2016- MC</p>
--	--------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------	----------------------------------------	---------------------------