

MPAcc Trimester Teaching Plan 2019-2020 Trimester 2

Course Code		ACCT7310	
Course Title		Strategic Management Accounting & Controls	
Course Convener		Dr. Thomas WU	
Course Instructor		Dr. Thomas WU	
Week	Lecture Topic	Activities	Readings
	Part I: General Concepts		
1	Topic 1: Introduction: strategic management accounting, strategic formulation,		Kim, L.S (2007) Shah (2011)
2	Topic 2: Strategic implementation and feedback, strategic positioning, relevant costs and revenues analysis		Cinquini (2007) Shank (1989) Ch.12, Garrison
	Part II: Strategic Decision Making		
3	Lecture 3: Cost analysis, value analysis,		CIMA (2015) Ch.2,3; Li, 2018
4	Lecture 4: Pricing decision and profitability analysis		Gupta & Lehman (2003) Guerreiro et. al. (2008)
5	Lecture 5: Capital investment		Ch.13, Garrison
6	Lecture 6: Decision making under uncertainty	Assignment	
	Part III: Strategic Management Control		
7	Lecture 7: Management Control: Responsibility Accounting	Midterm	Shields, & Shields. (1998)
8	Lecture 8: Management Control Process: Organizational control, performance measurement, and management compensation, strategic planning & budget preparation,		Jensen (2001) Clinton & Hunton, (2001) Ch.9.10; Li, 2018
9	Lecture 9: Management Control Systems, environmental uncertainty & organizational strategy Lecture 10: Design of accounting information systems	Assignment	Otley (1999) Chenhall, R. H. (2003) Birnberg, et al. (2007) Melville et al. (2004) Marcus & Pfeffer, (1983)
	Part IV: Current topics		
10	Lecture 11: Current topics		McKinsey Global Institute (2019) McKinsey & Company (2019)
11	Lecture 12: Management Accounting in China		Islam, M., & Kantor, J. (2005). Li & Tang (2009) Lin & Yu (2002) Wu (2007) Zheng (2012)
12	Revision & Presentation	Group Presentation	
	* Tentative schedule		

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Detailed Assessment:

Class Participation (including class activities)	10%
Assignments and Presentations (2 at 7% and 8%)	15%
Group Project and Presentation	25%
Mid-term Test	10%
Final Examination	40%
Total	100%

Test and Reference books:

1. Garrison, H. R., Noreen, E., & Brewer, P. C. *Managerial Accounting* (updated ed.). Boston: McGraw-Hill/Irwin
2. Li, WS. (2018). *Strategic Management Accounting with Case Studies*. Springer
3. Horngren, C., & Datar, S. (2015). *Cost accounting: A Managerial Emphasis* (15th ed.). McGraw-Hill.
4. Zimmerman, J. (2014). *Accounting for Decision Making and Control* (8th ed.) McGraw-Hill.
5. Otley, D. (Ed), Association, M., Soin, K. (Ed) (2014). *Management Control & Uncertainty*. Palgrave Macmillan.
6. Merchant, K. A., & Van der Stede, W. A. (2011). *Management Control Systems: Performance Measurement, Evaluation and Incentives* (3rd ed.). Harlow; New York: Financial Times Prentice Hall.
7. Brickley J. A., Zimmerman, J. L. & Smith Jr, C. W. (2009). *Managerial Economics and Organizational Architecture* (5th ed.). New York: McGraw-Hill Irwin.
8. Drury, C. (2008). *Management and Cost Accounting* (7th ed.). London: Thomson Learning.
9. Drury, C. (2009). *Management Accounting for Business Decision* (4th ed.). London: Thomson.
10. Sizer, J. (2000). *An Insight into Management Accounting* (3rd ed.). Harmondsworth: Penguin.
11. Wetherbe, J. (2008). Information technology for management: Transforming organizations in the digital economy.

Reading articles

1. Birnberg, Luft, & Shields. "Psychology theory in management accounting research" , *Handbook of Management Accounting Research*, 2007, p113-135.
2. Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, organizations and society*, 28(2-3), 127-168.
3. CIMA, Management Accounting in Support of the Strategic Management Process Summary Report, March 2015, CIMA.
4. Cinquini, L., & Tenucci, A., (2007). Strategic Management Accounting and Business Strategy: A Loose Coupling? *Journal of Accounting & Organizational Change*, Vol. 6, No. 2, 228-259.
5. Clinton, B. D., & Hunton, J. E. (2001). Linking participative budgeting congruence to organization performance (retracted). *Behavioral Research in Accounting*, 13(1), 127-141.

MPAcc Trimester Teaching Plan 2019-2020 Trimester 2

6. Guerreiro, R., Sergio R. B., and Merschmann, E. V. V. (2008). Cost-to-serve measurement and customer profitability analysis *The International Journal of Logistics Management* Vol. 19 No. 3, pp. 389-407
7. Gupta, S. & Lehman, D. R. (2003) Customers as assets. *Journal of interactive marketing* . Vol. 17, No. 1, Winter.
8. Kim, L. S. (2007). Strategic management accounting: How far have we come in 25 years? *Accounting, Auditing & Accountability Journal* Vol. 21 No. 2, 2008 pp. 204-228. (no.1)
9. Islam, M., & Kantor, J. (2005). The development of quality management accounting practices in China. *Managerial Auditing Journal*, 20(7), 707-724.
10. Li, P & Tang G, (2009). "Performance measurement design within its organisational context – Evidence from China", *MAR*, Vol. 20.
11. Lin, Z. J., & Yu, Z. (2002). Responsibility cost control system in China: a case of management accounting application. *Management Accounting Research*, 13(4), 447-467.
12. Otley, D. (1999). "Performance management: A framework for management control system research". *MAR*, p.363-382.
13. Marcus & Pfeffer, (1983) Power and the design and implementation of accounting and control system. *Accounting, Organizations and Society*, Vol. 8, No. 213, pp. 20.5-218.
14. McKinsey & Company, A winning operating model for digital strategy, January 2019.
15. McKinsey Global Institute, Twenty-five years of digitization: Ten insights into how to play it right, May 2019.
16. Melville, N., Kraemer, K., & Gurbaxani, V. (2004). Information technology organizational performance: An integrative model of IT business value. *MIS quarterly*, 28(2), 283-322.
17. Michael J (2001). Corporate budgeting is broken. Let's fixed it. *HBR.*, November 2001.
18. Shank, J. K. (1989). Strategic Cost Management: New wines or just new bottles? *Journal of Management Accounting Research*, Fall.(no.2)
19. Shah, H., Malik, Ali., Malik, M.S., (2011). Strategic Management Accounting – A Messiah for Management Accounting? *Australian Journal of Business and Management Research*, Vol. 1 No. 4, 1-7.
20. Shields, J. F., & Shields, M. D. (1998). Antecedents of participative budgeting. *Accounting, Organizations and Society*, 23(1), 49-76.
21. Wu, J., Boateng, A., & Drury, C. (2007). An analysis of the adoption, perceived benefits, and expected future emphasis of western management accounting practices in Chinese SOEs and JVs. *The International Journal of Accounting*, 42(2), 171-185.
22. Zheng, X., Management Accounting Practices in China: Current Key Problems and Solutions, *Social Research*, 2012, Nr.4 (29) 91-98.

Other References

Various professional articles and academic journal including *Financial Management, Strategic Journal of Management, Accounting Review, Management Accounting Research, Accounting, Organization, and Society*.

Prepared by: Dr. Thomas Wu
Date: 8th November 2019