# The interactive ‘lecture’

This set of materials is provided as an example of ‘interactive’ tasks conducted within a *lecture* setting. The sample has been provided by Gillian Vesty[[1]](#footnote-1) at RMIT University, Melbourne, Australia.

# The Interactive Classroom

## Background and setting

* 2-hour lecture;
* Undergraduate accounting (first management accounting course);
* Student numbers: Currently used with large groups of 150+;
* Venue: Interactive lecture theatre (preferred)
* This type of venue has tables and moveable chair arrangements so students can form groups readily.
* Lecture theatres with fixed seat arrangements are more challenging for the instructor to get around and for students to work effectively – but have been used.

## Approach

The topic slides are loaded on blackboard learning management system for students to acess and read beforehand. A worked illustration, from the associated textbook is also provided to students to read before class.

The first 45 minutes of the lecture is spent working through the key points of the topic, along with the illustration to ensure students are familiar.

After a short break, the students are required to form groups with those they sit next to. All groups should be 3 or more (maximum 6 students). We do not allow groups of 2 students, but do permit them to work in pairs and then form a group of 4 or 6 once they get the hang of what is being asked.

The students are provided with a handout (see examples attached) to work on in the last hour of class:

* The questions to be answered relate to issues covered in the topic and might include something that is typically done incorrectly by students, or is not well understood;
* The instructor walks around and answers any queries the groups might have and provides guidance without giving answers. If similar questions/queries arise, the lecturer will make a broad clarifying announcement to all students so they can move to the next step;
* The students must submit their responses which are marked by the tutors; returned and discussed in the following tutorial;
* The marks contribute towards overall assessment (i.e. best 3 hand-ins for the semester receive 10% towards group assessment)

The benefits of this use of interactive tasks in a setting where commonly students are more passive include:

* The students are provided regular feedback throughout the course;
* Students must think ‘on their feet’ and make sense of the new knowledge relatively quickly;
* They must form groups with whomever they are sitting with (behind/in-front);
* The group participation is observable by the lecturer (if groups are large, sometimes an additional assistant will help with the last interactive hour of the class);
* The submission is only one sheet of paper, which can be marked relatively quickly. The tutors are asked to mark according to group effort as well as overall understanding;
* Sometimes quite challenging topics can be covered with expectations and grading matched accordingly;
* PDF Copies are made of the submissions for later input of marks. Copies are returned to students and overall solution is worked through in tutorials before attempting other examples from the textbook;
* We have found this has increased student engagement; has improved the pass rate of the course as well as attendance in both lectures and tutorials.

## Examples

Two examples follow. The first is the first lecture and is used as a practice run for the students. The second is one that is provided later in the course.

**Example 1: Management Accounting and Value Chain Analysis**

**Task 1: Select an Organization (a real company, familiar with their products/services)**

What is your organizations name? …………………………………………………………………………………………………….

What type of organizational (service/manufacturing)? ………………………………………………………………………

Ownership type (i.e. listed, private, government, not-for-profit organization, other)? …………………………………………………………………………………………………………………….………………………………………

**Task 2: Organisational structure**

What do you think your organisation structure would look like (i.e. centralised or decentralised)? Explain

…………………………………………………………………………………………………………………………………………………………..

…………………………………………………………………………………………………………………………………………………………..

…………………………………………………………………………………………………………………………………………………………..

**Task 3: Organisational strategies**

Do you think they are cost leaders or do they employ a differentiation strategy? Explain.

……………………………………………………………………………………………………………………………………………………………

…………………………………………………………………………………………………………………………………………………………….

……………………………………………………………………………………………………………………………………………………………

…………………………………………………………………………………………………………………………………………………………….

…………………………………………………………………………………………………………………………………………………………….

**Task 4: Value Chain Activities**

Draw an oultine of what you think the industry value chain might look like for this company. i.e. Is this company vertically integrated or do they operate in a specific segment (horizontal scale)?

Illustrate the key internal value chain activities of this organisation

**Example 2: Golden Pineapple: Market Variances**

**Golden Pineapple** is an Australian-owned company which began operations as a pineapple processor. Today, the company has diversified and now processes over 500 fruit and vegetable products in varying product ranges, which include canned fruit and vegetables, cordials, soft drinks and conserves.

In the last twenty years the company has made significant investments in their manufacturing technology including a sugar refinery, tetra pak plant and their own plastic bottle plant. The plastic bottle plant has somewhat replaced the reliance on aluminum cans. Golden Pineapple recently introduced two new products, a 500ml plastic container of crushed pineapple and a 500ml plastic container of cut pineapple pieces in sugar syrup. It was estimated that together these products would have a market share of 17.85%.

The Golden Pineapple senior management team had prepared the flexible budget (see table below) and thought they might evaluate the market performance of these two new products over this last year. In particular, they wanted a better understanding of the effectiveness of their decision making. They just received news that the actual market size for these products was 52,250 (‘000) litres.

**Golden Pineapple Flexible Budget 2013 ($ ‘000)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Budgeted Volume (Litres '000)** | **Budgeted Sales**  **$ '(000)** | **Volume**  **Variance** | **Flexible Budget** | **Price & Efficiency**  **Variance** | **Actual Volume (Litres '000)** | **Actual Sales $ ('000)** |
| *Sales Data* |  |  |  |  |  |  |  |
| **Pineapple Crush** | 6,000 | **8,700** | -2,900 | **5,800** | 800 | 4,000 | **6,600** |
| **Pineapple Pieces** | 4,000 | **8,200** | 4,715 | **12,915** | -315 | 6,300 | **12,600** |
| *Sales Total* | 10,000 | **16,900** | 1,815 | **18,715** | 485 | 10,300 | **19,200** |
| *Variable Costs* |  |  |  |  |  |  |  |
| **Pineapple Crush** | 6,000 | **5,220** | 1,740 | **3,480** | -876 | 4,000 | **4,356** |
| **Pineapple Pieces** | 4,000 | **5,330** | -3,065 | **8,395** | 331 | 6,300 | **8,064** |
| *Cost of Goods Sold* | 10,000 | **10,550** | -1,325 | **11,875** | -545 | 10,300 | **12,420** |
| **Contribution Margin** |  | **6,350** | 490 | **6,840** | -60 |  | **6,780** |
| Operating Costs |  | **2,600** |  | **2,600** | -180 |  | **2,780** |
| Net Profit |  | **3,750** | 490 | **4,240** | -240 |  | **4,000** |

**Required**

1. Using the flexible budget for Golden Pineapple calculate the market size, market share and product mix variances.

------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

1. Complete the summary financial statement to detail the performance of the Golden Pineapple management team.

|  |  |  |  |
| --- | --- | --- | --- |
| **Golden Pineapple Profit Plan 2013 ($'000)** | | | |
| **Net profit as per profit plan:** |  |  |  |
|  |  |  |  |
| **Volume Effects** |  |  |  |
| **Additional Sales Volume Contributed** |  |  |  |
| **Market growth** |  |  |  |
| **Market share** |  |  |  |
| **Product mix change** |  |  |  |
|  |  |  |  |
| **Price Effects** |  |  |  |
| **Selling Prices** |  |  |  |
| **Cost/efficiency effects\*** |  |  |  |
| **Non-variable costs** |  |  |  |
|  |  |  |  |
| **Total variances** |  |  |  |
| **Actual profit** |  |  |  |

1. Have they performed well? Provide a brief explanation to explain why or why not.

------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

1. Contact: gillian.vesty@rmit.edu.au [↑](#footnote-ref-1)