

Accounting Education: An International Journal

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The Implementation of IAS 16 and IAS 41 at Andrew Peller Limited.

Pascale Lapointe-Antunes and James Moore.

Vol. 22 Issue 3 (2013), pp. 268-281.

Abstract: This case asks students to play the role of Doug Grodeckie, Manager of Financial Reporting at Andrew Peller Limited (APL). Doug was asked to prepare a report analyzing Andrew Peller Limited's current tangible long-lived assets disclosures and making recommendations on how best to comply with International Accounting Standard (IAS) 16 Property, Plant and Equipment and IAS 41 Agricultural Property by APL's Chief Financial Officer (CFO), Peter Patchet, and Controller, Gary Laufman. Students are provided with background information on APL, the Canadian wine industry, the implementation of International Financial Reporting Standards (IFRS) in Canada and the implementation of IFRS at APL. The case is based on field research from interviews with Doug Grodeckie, Gary Laufman and Peter Patchet, and on publicly available information from various sources.

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Students' Perceptions of the Introduction of a Blended Learning Environment: An Exploratory Case Study.

Julia Osgerby.

Vol. 22 Issue 1 (2013), pp. 85-99.

Abstract: Virtual Learning Environments (VLE) provide the opportunity to deliver blended learning approaches that combine mixes of Information and Communications Technology (ICT) with various delivery methods and media. In 2008 and 2009, the University of Winchester in the UK redesigned a variety of accounting and financial management modules for presentation in a blended learning environment. An exploratory, qualitative case study investigated students' perceptions of the new approach. Through focus groups, students reported favourably on the blended learning approach and the views of students correlated with previous research, although there were some contrary findings. Focus groups raised issues concerning students' expectations, competence and engagement. Resources and institutional practices were identified as factors in students' attitudes towards blended learning. Issues about communication, student interaction and collaboration also emerged. Finally, some practical lessons from this case study are proposed.

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The Effects of the Use of Activity-Based Costing Software in the Learning Process: An Empirical Analysis.

Andrea Tan and Aldónio Ferreira.

Vol. 21 Issue 4 (2012), pp. 407-429.

Abstract: This study investigates the influence of the use of accounting software in teaching

activity-based costing (ABC) on the learning process. It draws upon the Theory of Planned Behaviour and uses the end-user computer satisfaction (EUCS) framework to examine students' satisfaction with the ABC software. The study examines students' satisfaction with the software and the mediating role it plays between assignment clarity and the understanding of ABC and between assignment clarity and their intention to learn more about the software used. We use a Partial Least Squares (PLS) path model to examine the framework of the study and draw on survey data. Our findings suggest that students' satisfaction with the ABC software plays a pivotal role in the learning process. This satisfaction not only has a significant direct impact on both students' perceptions of their understanding of ABC and students' willingness to learn more about the ABC software used, but it also fully mediates the relationship between assignment clarity and students' willingness to learn more about the software. Further, students' satisfaction with the ABC software enhances the effect of assignment clarity on the understanding of ABC concepts. Anecdotal evidence suggests that the use of the software improved the depth of students' understanding of ABC at both conceptual and practical levels.

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YouTube, iTunes U and You.

Nicholas J. Fessler.
Vol. 21 Issue 1 (2012), pp. 43-45.

Abstract: The author presents a personal narrative of his experiences as accounting teacher creating recordings for university students using Apple iPod, iTunes U software and YouTube.

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The Acquisition of Generic Skills of Culturally-diverse Student Cohorts.

Monica Keneley and Beverley Jackling.
Vol. 20 Issue 6 (2011), pp. 605-623.

Abstract: The changing nature of higher education and the structure of graduate labour markets have increased emphasis on employability and graduate outcomes. Universities have responded to this changed environment by embedding generic skills in the curriculum. This paper examines the generic skills that students perceived they acquired in their accounting studies in preparation for graduate employment. Given the changed background profiles of students studying accounting degree in Australia, and the employment difficulties they encounter on graduation, the study specifically addresses the perceptions of students from diverse cultural backgrounds. The findings demonstrate that, overall, students believed that their accounting course assisted in developing generic skills, while differences in perceptions were identified between different cultural cohorts. The research highlights the need to develop educational practices which embed generic skills development in the curriculum in a way that maximizes the opportunities for culturally-diverse student cohorts to enhance their employment outcomes on graduation.

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Framework-based Teaching of IFRS Judgements.

Christopher Hodgdon, Susan B. Hughes, and Donna L. Street.
Vol. 20 Issue 4 (2011), pp. 415-439.

Abstract: International Financial Reporting Standards (IFRS) are principles-based accounting standards that provide less prescriptive, interpretive and implementation guidance than do some national standards. Thus, considerable judgement in the application of IFRS is often required. We suggest a three-step approach to teaching IFRS judgements (concepts, to principles/rules, to the judgements

required in the application of those rules), and provide accounting educators with guidance and resources that will help them create and enhance students' awareness of the importance of making professional judgements in the application of IFRS. We consider both pervasive issues, such as the going concern assumption, materiality and related disclosures, and issues encountered in the application of most IFRSs, such as presentation and disclosure, classification, recognition/de-recognition, and measurement. We illustrate past judgements with examples from corporate annual reports, regulatory enforcement decisions published by the ESMA, and other sources for classroom use.

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Adapting Case-Based Teaching to Large Class Settings: An Action Research Approach

John Doran, Margaret Healy, Maeve McCutcheon, and Steve O'Callaghan
Vol. 20, Issue 3 (2011), pp. 245-263

Abstract: While literature points to significant benefits from using case-based teaching in accounting education, the extent to which these benefits can be obtained with large undergraduate classes is not evident. Using an action research approach, strategies for the use of case-based teaching in large classes at an Irish university were developed and evaluated. Insights into the nature of the challenges facing lecturers and students in the large class setting were obtained. The researchers found that, by using appropriate strategies, case studies can be successfully delivered in large class settings, as measured against criteria derived from the literature. The action research method proved effective in the reflection on and development of these strategies. However, despite the success of the strategies that were developed, there were important aspects of the students' and lecturers' responses in this setting that had an impact on the benefits realized.

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Introducing and Contextualising Customer Lifetime Valuation: A Management Accounting Teaching Resource

Paul Andon and Jane Baxter
Vol. 20, Issue 1 (2011), pp. 31-61

Abstract: The resource presented in this paper introduces and contextualises the teaching of Customer Lifetime Valuation (CLV) to management accounting students. CLV is a relatively recent innovation. It involves calculating the present value of expected net cash flows generated over the lifetime of an organisation's relationship with a particular customer/customer segment and using this information better to manage returns derived from a customer base. The Teaching Resource provides an introduction to the topic, suggested learning objectives, suitable student reading, and an innovative case (OzInsure case) facilitating students' technical competence and evaluation of CLV. Also included are suggested solutions and further background information situating the use and development of the teaching resource. Feedback received from peers and students indicates the utility of the Teaching Resource, and provides guidance as to its future development. More generally, this resource illustrates the feasibility of using instructors' research experiences to inform learning in management accounting.

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Students' Use of Online Academic Resources within a Course Web Site and Its Relationship with Their Course Performance: An Exploratory Study

Luckmika Perera and Peter Richardson
Vol. 19, Issue 6 (2010), pp. 587-600

Abstract: Prior research suggests that the online provision of course materials can have a positive impact on students' examination performance. This study adds to the existing literature by investigating

the link between the students' use of different forms of online course provisions and tools (i.e. course materials, links and discussion forums) and the final examination performance of students in a second year undergraduate accounting course. Findings indicate a positive association between the number of online files viewed by students, the number of online discussion messages posted by them, and their examination performance. A significant relationship was not found between examination performance and the amount of time spent on the subject's web site, the viewing of links to web sites that were not core to the course being studied, or the passive reading of discussion messages. These findings support the benefits to be gained by providing course materials online and encouraging students to access the materials posted and to participate actively in online discussion.

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Curriculum Changes Using Concept Maps

Jon Simon

Vol. 19, Issue 3 (2010), pp. 301-307

Abstract: As accounting educators we are frequently involved in developing and revising the curriculum. This might involve changes to incorporate new content and skills identified from attending conferences, reading texts and journals, peer-reviewing colleagues' teaching, changes in professional body syllabi, and so on. Such curriculum development/revision can be seen as a chore or an opportunity! While curriculum concept mapping can be applied to many different type of modules and even to whole academic degree programme reviews, this Teaching Note describes how curriculum concept mapping has been used to assist making changes to an accounting theory module. Considerable benefits flow from using this approach, of which the most important is that the process of constructing such maps forces educators to re-consider and question assumptions. In addition, educators can better identify curriculum redundancy, omission, complexity, misconceptions and concepts requiring assessment. In addition, the process of constructing curriculum concept maps can be seen to enhance module cohesion, integration with texts, and the sequencing of topics. Where more than one educator is involved in curriculum development, concept maps provided a vehicle to facilitate shared and collaborative perspectives. Finally, curriculum concept maps enhance accountability to peers, professional bodies, students and other stakeholders. Therefore, this Teaching Note should be useful to support faculty, of all levels of experience, to consider and reconsider both accounting and non-accounting curricula.

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A Successful Competency-Based Writing Skills Development Programme: Results of an Experiment

Russell Craig and Nicholas C. McKinney

Vol. 19, Issue 3 (2010), pp. 257-278

Abstract: We describe a successful, semester-length writing skills development programme conducted at the University of Toronto Mississauga (UTM) with intermediate level undergraduate financial accounting students. The programme focused on improving students' writing in five competency areas: organization, grammar, style, professional writing and case writing. Effectiveness was assessed by means of a quasi-experiment involving a pre-test, post-test design with a treatment group and a control group. Comparison of entry and exit test scores of students in the treatment group with those in the control group revealed a highly statistically significant increase in the writing skills of the treatment group. The programme outlined is not presented as a template for emulation, but rather to prompt educators to ponder how they might address the challenge of improving (and assessing) the writing skills of students.

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The Customer Is King. Enthroned or In Exile? An Analysis of the Level of Customer Focus in Leading

Management Accounting Textbooks

Ken Bates and Mark Whittington
Vol. 18, Issue 3 (2009), pp. 291-317

Abstract: In response to fierce criticism of irrelevancy and the need to adapt management accounting (MA) to fully support modern managerial practices, there is a growing body of MA literature seeking to address the perceived weakness of customer-focused techniques and measures. This paper investigates the impact of this literature on mainstream MA textbooks and, by extension, teaching. The customer-focused content and, in particular, coverage of customer profitability analysis (CPA), is found to be relatively low in quantity and diverse in relation to the choice of techniques being discussed. No generally-accepted way of approaching this area is revealed, perhaps because it is so contingent on circumstances, and it seems that CPA is not yet part of mainstream MA. In the area of customer focus at least, there remain questions over the relevance of mainstream textbooks, teaching and, by further extension, the day-to-day practice of MA.

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Mapping, Measurement, and Alignment of Strategy using the Balanced Scorecard: The Tata Steel Case

George Joseph
Vol. 18, Issue 2 (2009), pp. 117-130

Abstract: This management accounting case provides insights into the emergence of global firms from emerging economies that have effectively adapted modern management accounting tools in strategy implementation. It is based on real-life situations and was developed using information from interviews and access to the firm's internal processes, journal articles, and other publicly available information. It is suitable for use in second level courses in management accounting or on MBA programs. It provides insight into the use of the balanced scorecard, in particular the strategy map and measurement.

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Learning to Think: Using Coursework to Develop Higher-order Academic and Practitioner Skills among Final Year Accounting Students

Richard Tonge and Caroline Willett
Vol. 18, Issue 2 (2009), pp. 207-226

Abstract: This paper describes an assignment designed for a final year management accounting unit/module on a portfolio of accounting programmes, all of which are accredited by one or more of the UK-based professional accounting bodies. Its aim is to stimulate the development and use of higher-level academic and written communication and presentation skills through a formative assessment which offers challenging topics, an interesting 'journal article' format for presentation, copious guidance and feedback, and opportunities for self-reflection. This particular focus for the coursework ensures that an overall balance is achieved on the unit between higher academic skills and professional practitioner skills, when the examination paper for the unit is also taken into consideration. The format of this exercise would be readily transferable to many other subject areas.

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Instructional Case-Activity-based Costing Incorporating both Activity and Product Costing

J. Gregory Bushong, John C. Talbott, and David W. Cornell
Vol. 17, Issue 4 (2008), pp. 385-403

Abstract: In recent years, accounting educators have responded to pressure from various stakeholders to improve the skills of accounting graduates. The skills demanded by these constituencies are

consistent and include analytical thinking, problem-solving, and communication skills. The purpose of this paper is to describe our approach to addressing these issues in our undergraduate cost/managerial accounting classes by supplementing textbooks with an activity-based costing (ABC) case. The case is unstructured and students are required to prepare both first and second stage allocations, interpret the information, and suggest how management can use the information. An unstructured problem is an ideal setting for activity-based costing because of the difficulties in its implementation. In particular, this case illustrates one of the difficulties encountered in implementing ABC, which occurs when companies collect costs in the general ledger in the traditional functional manner instead of by major production activity.

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Temporal, Cross-sectional, and Time-lag Analyses of Managerial and Cost Accounting Books

Indrarini Laksmana and Wendy Tietz
Vol. 17, Issue 3 (2008), pp. 291-312

Abstract:In this paper, we evaluate the temporal, cross-sectional and time-lag analysis for topical content in managerial and cost accounting textbooks. Our temporal analyses of Garrison's managerial accounting and Horngren's cost accounting textbooks revealed that significant topical changes did occur over time in both textbooks. Our time-lag analysis, however, revealed that the average time for a new topic to appear in a textbook was more than two publishing cycles (i.e. eight years), indicating a 'wait and see' attitude on the part of the authors and/or publishers about whether that topic would turn out to be a fad. Finally, our cross-sectional analysis shows that the topical coverage of several best-selling textbooks is very similar. Most of the textbooks reflect a common body of knowledge. Textbooks with shorter publishing periods, however, are more likely to incorporate unique topics that are not covered by most other texts, thereby differentiating their content and building their market niche.

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The Influence of Business Case Studies on Learning Styles: An Empirical Investigation

Kate Wynn-Williams, Rosalind H. Whiting, and Ralph W. Adler
Vol. 17, Issue 2 (2008), pp. 113-128

Abstract:The use of business case studies has been promoted frequently as a method for providing realistic learning scenarios and for developing accounting graduates who are active and independent learners. This article extends a recent study into the use of case studies (Adler et al. 2004, *Accounting Education: an international journal*, 13(2), 213-229). In the light of evidence that indicated that exposure alone to business case studies did not lead to balanced learning styles, the researchers replicated the study a year later, with two changes. The survey was administered at a later point in the particular accounting course, and the course itself occurred later in the academic year. This gave the opportunity to test for a longer treatment time, with students who had more experience of university study. The results of the second survey confirm and extend those of the first, namely, that a lack of active involvement in cases results in less balanced learning styles. Further, even when students have experienced the benefits of active participation, the suspension of such involvement also leads to an erosion of learning style balance. That is, not only is it important to consider how case involvement occurs, it is also necessary to maintain business case activity. The result of non-involvement is a stronger tendency to acquire information from theoretical bases rather than from concrete experience. The fact that the present survey occurred later in the management accounting programme had no discernible effect on the results.

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Transferable Team Skills for Accounting Students

Frances A. Kennedy and Richard B. Dull
Vol. 17, Issue 2 (2008), pp. 213-224

Abstract:Accounting educators are incorporating student teams in the classroom as a response to employers' demands that employees be able to work collaboratively. Although there are many studies in the accounting literature that explore factors (e.g. size, incentives) affecting student team performance, few address skills development for team members. This paper examines students' exposure to specific meeting management techniques (e.g. agendas, surveys, action plans). Findings indicate that students in accounting classes are frequently lacking in exposure or specific training in organizational and analysis techniques that can help teams succeed. These findings suggest that instructors may positively influence student performance and skill development by integrating appropriate techniques in team assignments. Examples of assignments in management accounting, tax, information systems, auditing, and financial reporting are provided.

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Evaluating Assessed Group-work in a Second-year Management Accounting Subject

Maria Cadiz Dyball, Anna Reid, Philip Ross, and Herbert Schoch
Vol. 16, Issue 2 (2007), pp. 145-162

Abstract:This paper discusses the perceptions on the part of a large cohort of Sydney-based second year university accounting students of the benefits of group-work in developing transferable skills in teamwork, self-management, and planning and organising. The Australian accounting profession and business employers have identified these skills as lacking in accounting graduates. A questionnaire was administered to obtain students' perceptions of assessed group-work and the results were compared with three other similar studies of smaller cohorts of students. Overall, students considered assessed group-work to be a positive experience and a vehicle to develop transferable skills. The paper elaborates on elements in effective group-work design and students' comments which raise the need to integrate and scaffold assessed group-work in the accounting curriculum.

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Professionalizing Claims and the State of UK Professional Accounting Education: Some Evidence

Prem Sikka, Colin Haslam, Orthodoxia Kyriacou, and Dila Agrizzi
Vol. 16, Issue 1 (2007), pp. 3-21

Abstract: In advancing the 'professionalizing' claims, the UK accountancy bodies emphasise that their members have command of practical and theoretical education, engage in ethical conduct, serve the public interest and act in a socially responsible way. However, such claims are routinely problematized by scandals that highlight the highly partisan role of accounting and accountants and failures of accounting education. Rather than undertaking a radical review of accounting education, the professional bodies seek to rebuild confidence in accounting and their jurisdictions by (re) affirming that accounting education is or will be devoted to producing reflective accountants through educational processes focusing on sound education principles, ethics, professional skepticism, lifelong learning opportunities, distinguishing between private and public interest and serving the public interest. These promises presuppose that students on professional accounting courses are exposed to such values. To advance the debate, this paper examines a number of financial accounting, auditing and management accounting books and finds that, beyond a technical and instrumental view of accounting, there is little discussion of theories, principles, ethics, public interest, globalization, scandals or social responsibility to produce socially reflective accountants.

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Adapting Management Accounting Knowledge Needs to Functional and Economic Change

Philip Cooper
Vol. 15, Issue 3 (2006), pp. 287-300

Abstract: Changes in the function of the management accountant and in the economic environment, particularly the shift of economic activity away from manufacturing and the internationalisation of education, raise issues of the breadth and diversity of knowledge needs for management accounting. The impact of these issues is investigated using data on perceived topic importance from an international survey of over 1600 members of the Chartered Institute of Management Accountants. The substantial importance attached to a range of topics from outside the management accounting discipline itself, and to more strategic topics from within it, is consistent with a developing function for the practitioner associated with a broadening set of knowledge needs, since these topics add to rather than supplant many traditional core management accounting topics. Variation in the importance of topics among economic sectors tends to be specific to certain topics, such as costing, although the public sector has distinctive priorities. Diversity in knowledge needs is also apparent internationally, particularly in terms of those working in developing economies, who attach greater importance to many topics in finance and financial accounting than others do.

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Students' Experiences of Learning in a Third-year Management Accounting Class: Evidence from New Zealand

Beverley R. Lord and Jane Robertson
Vol. 15, Issue 1 (2006), pp. 41-59

Abstract: An extensive body of literature in higher education (for example, Marton and Saljo, 1984; Prosser and Trigwell, 1999) explores learning from the perspectives of students. Saljo (1979) formed the basis of Sharma's (1997) first study exploring accountancy students' conceptions of learning. Using an open-ended questionnaire administered to third-year management accounting students, this paper investigates accountancy students' conceptions of learning, and extends Sharma's (1997) study by examining the relationship between conceptions of and approaches to learning, and more specifically students' contextual experiences of learning in lectures and tutorials. Findings indicate that, while some students seek understanding as an outcome of learning, the majority perceive learning quantitatively in terms of knowledge acquisition, reproduction and application. A new classification of the locus of responsibility for learning as perceived by students suggests that a more distributed concept of responsibility might result in enhanced learning outcomes.

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Constructed Gender, Approach to Learning and Academic Performance

Brenda Paver and Elizabeth Gammie
Volume 14, No. 4, 427-444, December 2005

Abstract: This paper examines the relationship between constructed gender, approach to learning and academic performance for 121 final year students at the Robert Gordon University in Scotland. Data was collected from two cohorts of students, namely Accounting and Finance students and Business students. Constructed gender (gender identity) was measured using the Bem Sex Role Inventory (Bem, 1974, *Journal of Consulting and Clinical Psychology*, 42(2), pp. 155-162) and approach to learning was measured using the Revised Approaches to Studying Inventory (Entwistle and Tait, 1995, *The Revised Approaches to Studying Inventory*, Centre for Research on Learning and Instruction, Edinburgh: University of Edinburgh). The results found that neither biological gender nor constructed gender was related to academic performance. In respect of approaches to learning, the findings were similar for biological gender and constructed gender. Female students scored highly on the surface approach and this was the case for students with a feminine constructed gender. Statistically significant differences in academic performance were found for students who scored higher on the deep approach, strategic approach, academic self confidence dimension and metacognitive awareness dimension, although there

was no significant negative correlation identified between adopting a surface approach and academic performance. Thus, approaches to learning would appear to explain more in terms of differences in academic performance than either constructed or biological gender.

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The Research Assessment Exercise 2001 ? Insights and implications for Accounting Education
Research in the UK

Catriona Paisey and Nicholas J. Paisey
Vol. 14, No. 4, 411-426, December 2005

Abstract: Following the 2001 Research Assessment Exercise (RAE), details from the submissions of each institution were made available to the public for the first time via the Internet, thus facilitating a greater degree of scrutiny of the results than had hitherto been the case. The purpose of this paper is to contribute to the literature on the publishing patterns of UK academics by examining the accounting education submissions to the RAE 2001. The paper begins by discussing the RAE process in the UK and the findings of prior literature on publication patterns within accounting research in the UK in order to contextualize the examination of the RAE submissions in accounting education. In particular, the dominance of refereed journals over other publication outlets, the increasing prevalence of co-authorship and the characteristics of publishing academics are examined. The paper then reports on the methods used to analyse accounting education research submitted to the RAE 2001 and discusses the main findings. The implications of these findings are discussed in the concluding section.

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Oral and Written Communication Apprehension in Accounting Students: Curriculum Impacts and
Impacts on Academic Performance

Clare T. Gardner, Markus J. Milne, Carolyn P. Stringer and Rosalind H. Whiting
Vol. 14, No. 3, 313-336, September 2005

Abstract: In the context of an accounting curriculum that has been significantly modified over the past decade in response to calls for skills development, this study investigates the impacts of curriculum on students' levels of communication apprehension. An emerging concern in accounting is that attempts made to improve students. Communication skills may fail or be less effective for some students because such attempts do not improve, or may even exacerbate, students' anxiety about communicating, which in turn leads to poorer performance. The results from this New Zealand study show that students in their final year of study in which they are exposed to greater communication demands do not, on average, have higher levels of communication apprehension in earlier studies than their peers do. The levels of communication apprehension for final year students decline most markedly for those students starting with higher average levels of apprehension. The results fail to find any strong associations between levels of communication apprehension and students' abilities to advance in their studies or average levels of academic performance. One finding that opens up the possibility for further research, however, is that students' anxiety about communicating in interviews is not reduced.

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Facilitating Creativity in Management Accounting: A Computerized Business Simulation

Monte Wynder
Volume 13, No. 2 (June 2004), pp. 231-250.

Abstract: This paper describes the development and use of a computerized business simulation in a second year management accounting course. The simulation has a number of features that were

designed to provide students with the opportunity and stimuli to develop creative solutions. Furthermore, the assessment criteria were specifically developed to motivate appropriate information search and yet provide the freedom for creative responses. This paper rationalizes and assesses the key features of the simulation in terms of factors that have been identified as being important in facilitating creativity. The simulation is evaluated in terms of these factors through general comments from academics and students and the students' own self-ratings of creativity. Feedback from academics and the professional body suggest that this simulation is also a useful tool for management accounting educators who wish to provide students with an opportunity for experiential learning.

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A Critical Analysis of Students' Perceptions of the Usefulness of the Case Study Method in an Advanced Management Accounting Module: The Impact of Relevant Work Experience

Joan A. Ballantine and Patricia McCourt Larres
Volume 13, No. 2 (June 2004), pp. 171-189.

Abstract: Recently there has been increased emphasis on the development of accounting students' generic skills. Such skills, it is argued, are enhanced through the adoption of the case study method. When considering the inclusion of case studies in academic accounting curricula to represent 'real world' situations, an important factor to consider is that accounting students may have worked in a related area, and that this experience may affect their attitudes to using case studies in class. This paper addresses this issue and adds to the accounting education literature by reporting no significant differences in the perceived benefits of using case studies in an advanced management accounting module between students with relevant work experience and those without. In the context of this study, the findings provide evidence that accounting academics should not tailor the use of case studies to take account of students' relevant work experience.

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Management Accounting Curricula: Striking a Balance Between the Views of Educators and Practitioners

Lin Mei Tan, Michael B. Fowler, and Lindsay Hawkes
Vol. 13, No. 1 (March 2004), pp. 51-67.

Abstract: Management accounting education has been subject of considerable debate since the 1970s, particularly in terms of what topics should be taught. The research reported here set out to ascertain the management accounting topics/techniques and the skills/characteristics that are considered important for a graduate who intends to pursue a career in management accounting. Based on a survey conducted on educators and practitioners, the results indicate that educators viewed behavioural implications, activity-based costing (ABC), performance evaluation, and product costing as the top four important topics. In contrast, practitioners' top four important topics were cash flow management, operational budgeting, variance analysis, and performance evaluation. Overall, traditional techniques, as compared to contemporary techniques, tend to be more widely used by firms. As regards skills and characteristics, practitioners and educators placed high importance on thinking, problem-solving, listening, and quantitative skills.

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Schlotsky's gourmet deli franchise store

Shane S. Dikolli and Karen L. Sedatole
Vol.12, Issue 4, December 2003, pp. 427-435

Abstract: This instructional case examines quantitative and qualitative information in the decision to acquire a franchise store of a Gourmet Deli chain. In particular, it illustrates to students how commonly requested quantitative information in practice, such as an income statement, needs to be tailored to the decision-making context. The case integrates and tests students' introductory understanding of income statements for managerial purposes, cost behavior, break-even calculations, cost-benefit analysis, regression applications in management accounting, and corporate overhead cost allocations.

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Teaching Management Accounting in a Competencies-based Fashion

Henk van den Brink, Kees Kokke, Ivo de Loo, Peter Nederlof, and Bernard Verstegen
Vol.12, Issue 3, September 2003, pp. 245-259

Abstract: Traditionally, management accounting has been regarded as a mono-disciplinary field of study that mainly focuses on calculating costs and prices. Today, it is seen that the field encompasses an ever-increasing number of knowledge domains including, for example, economics, sociology, psychology, and ethics. Modern-day management accountants have to be able to apply elements from all of these domains when solving concrete, real-life problems. The Open University of the Netherlands has therefore tried to construct a competencies-based management accounting curriculum that uses the well-known case method and integrates issues from various knowledge domains. In the curriculum, a unique problem-solving strategy is introduced that helps students to tackle as management accountants problems they may encounter during their studies, as well as the decision-making in their daily practice. This paper aims to give an overview of one of the courses in this curriculum, highlighting the use of the aforementioned problem-solving strategy.

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Derrick's Ice-Cream Company: Applying the BCG Matrix in Customer Profitability Analysis

Malcolm Smith
Vol.11, Issue 4, December 2002, pp. 365-375

Abstract: This case highlights the differences in the profitability possible when different customers are in receipt of substantially the same product. It provides the opportunity to develop a customer portfolio, along the lines of the Boston Consulting Group (BCG) portfolio matrix, as part of a customer profitability analysis.

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Overhead Allocation: A Cautionary Tale

Robert Luther and Neil Robson
Vol.10, Issue 4, November 2001, pp. 413-419

Abstract: This paper examines the behavioral consequences of charging/allocating central overheads to profit centers within a UK public sector institution. It is based on actual events at a UK university and the issues are set out in a case study format using correspondence from the profit center manager to highlight issues of control and measurement. A number of student tasks are suggested that require students to think beyond accounting numbers and consider the potentially conflicting roles of accounting information. In particular there is a conflict between the need to recover full costs from the University/Head Office perspective and the potential alienation of profit center managers with only crude models for overhead recovery. The problems caused by inappropriate communication of accounting data and reactions to that data are also considered and instructors may use the case to introduce students to the differences between profit and not-for-profit organizations.

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Discounted Cash Flow Methods and the Fallacious Reinvestment Assumption: A Review of Recent Texts

Stephen P. Keef and Melvin L. Roush
Vol.10, Issue 1, March 2001, pp. 105-116

Abstract: Differences in the assumptions relating to the reinvestment of intermediate cash flows have been offered as the explanation for the conflict that can arise between the net present value method and the internal rate of return method in the ranking of two projects. A review of the literature argues that this assumption is incorrect and thus cannot be an explanation for the conflict. This paper briefly discusses the conflict and presents the results of a survey into the incidence of the assumption in a sample of recent management accounting and finance texts. Seven-tenths of the texts we sampled relied on the fallacious assumption. We offer tentative explanations as to why the fallacious reinvestment assumption is invoked.

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'Economic Value Added' as Ideology through a Critical Lens: Towards a Pedagogy for Management Fashion?

J. H. Amernic, D. L. Losell, and R. J. Craig
Volume 9, Issue 4, December 2000, pp. 343-367

Abstract: This paper reviews several approaches to the teaching of a fashionable, accounting-related instrument of management: the indicator known as 'economic value added'. A critical pedagogic orientation is recommended. Such an orientation is argued to facilitate the important objective of moving beyond merely teaching about technical matters to a form of teaching which recognizes and responds to the subtle, yet important influences of dominant social paradigms. Examples are provided of how such a critical approach might be implemented.

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Quantitative Skills: Is There an Expectation Gap between the Education and Practice of Management Accountants?

Graham Francis and Clare Minchington
Vol.8, Issue 4, December 1999, pp. 301-319

Abstract: The extent to which management accountants are receiving appropriate training in quantitative methods is examined. It finds a disparity between the wide range of quantitative techniques covered within the Chartered Institute of Management Accountants' syllabi and the limited use made of many of the techniques in practice. It also reports a rich picture of differing expectations of the role of quantitative skills in the work of a management accountant. The study finds that quantitative skills are seen by both employers and accounting educators as contributing to the portfolio of skills required by management accountants. Also, they give a rigor to the examination process that is seen as a challenging 'rite of passage' into the profession. It is concluded that knowledge and understanding of the range of quantitative techniques available to organizations is a powerful differentiator for the accounting profession, even if the occasions upon which accountants are required to draw upon much of that knowledge are few and far between.

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Funding Issues in a Major Strategic Project: A Case of Investment Appraisal

David Dugdale and Magdy G. Abdel-Kader
Vol.8, Issue 1, March 1999, pp. 31-45

Abstract: This paper describes and allows interaction with the issues involved in a major investment decision. In the summer of 1997, UKH faced major decisions concerning the purchase and funding of new plant and equipment. The authors were given excellent access to the company and were able to document key steps in the decision process. The issues are set out in a case study format which allows the reader to retrace the analyses carried out within UKH. A number of tasks are suggested which should test, develop and enhance a range of analytical, social and negotiation skills. The case can be handled in a variety of ways and most of the suggested tasks can be undertaken or omitted depending on the pedagogical objectives of the course/instructor.

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The Re-design of a Management Accounting Course Based upon Principles for Improving the Quality of Teaching and Learning

Robert Inglis and Gloria Dall'Alba
Vol.7, Issue 3, September 1998, pp. 193-207

Abstract: On the basis of an evaluation of an introductory Management Accounting subject and in the context of the changing business environment, staff teaching Management Accounting saw a need to reconsider the course program. The focus of this paper is on the re-development of the undergraduate Management Accounting curriculum. The paper's broader aim is to provide a framework for those concerned with developing accounting curricula by clearly documenting processes involved, making explicit underlying principles, and identifying some difficulties which impact on the successful completion of such a project.

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Teaching Note: Traditional and Activity Based Costing Systems

Rohit Sharma and Janek Ratnatunga
Vol.6, Issue 4, December 1997, pp. 337-345

Abstract: A significant portion of the current managerial accounting literature contrasts the benefits and importance of activity based costing (ABC) systems with the more traditional cost accounting systems. This paper questions this tendency of making such a stark contrast, by placing ABC systems within a wider cost accounting framework. Initially, the framework is developed by providing an overview of the product costing, control and decision making process. Also outlined are the various costing systems in terms of their objectives, advantages and deficiencies. A schema for integrating the costing process with decision making and performance evaluation criteria is then conceptualized. The role of ABC is recognized and integrated within this framework. The link between 'traditional' and ABC systems is also studied via an analysis of the conventional wisdom in some of the leading texts in managerial accounting. The analysis demonstrates that there is still much ambiguity in both the contrasting and the linking of ABC with the more traditional costing systems.

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Teaching Note: Playing Factory--Active-Based Learning in Cost and Management Accounting

Margaret Lightbody
Vol.6, Issue 3, September 1997, pp. 255-262

Abstract: Many students perceive management accounting topics to be difficult and boring. This is often attributed to the students' lack of experience with the actual processes underlying management

accounting theory. This paper introduces a factory simulation exercise and outlines the experiences of the author and her students with the use of active-based learning. The paper suggests that a factory simulation exercise can offer an effective and entertaining method of teaching management accounting theory and practice in an integrated manner.

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Increasing Learner-Control and Reflection: Towards Learning-to-Learn in an Undergraduate Management Accounting Course

Ralph W. Adler and Markus J. Milne
Volume 4, Issue 2, pp. 105-119 (1995)

Abstract: The accounting education literature is replete with recommendations that accounting programmes stop relying on knowledge-based approaches to learning and begin developing students who are capable of learning-to-learn. Absent from this literature, however, is clear description of what learning-to-learn means and practical advice on how it can be implemented in the classroom. This paper seeks to redress these omissions. The first part of the paper sheds further light on learning-to-learn by linking the term with the education literature's well established and extensively researched concept of lifelong learning. The latter part of the paper illustrates how the learning-to-learn approach has been promoted in an undergraduate management accounting course. It is hoped that a description of how the course operates can serve as a guide for those accounting educators who are interested in creating a classroom environment that is conducive to the learning-to-learn approach.

Keywords: education, management accounting, learning-to-learn, student-centered learning

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Opportunity Costs for Decision Making: A Teaching Resource to Illustrate the Difficulties of Practice

Kevin Keasey and Philip Moon
Volume 4, Issue 2, pp.189-196 (1995)

Abstract: Management accounting texts are generally silent about the difficulties associated with the use of opportunity cost as a decision making aid. This paper highlights, via the use of a simple example, a number of practical difficulties.

Keywords: opportunity costs, difficulties of practice

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Management Accounting Texts in New Zealand: The Need for a Paradigm Shift

Martin Kelly and Mike Pratt
Volume 3, Issue 4, pp.313-329 (1994)

Abstract: This paper questions the dominance in textbooks of a management accounting grounded largely in neo-classical economics and scientific management. In New Zealand the most popular textbook used in introductory management accounting courses is Horngren and Foster's Cost Accounting - a Managerial Emphasis. The current seventh edition of the text, although extensively used, is not regarded as adequate for the purpose by many New Zealand educators. The text is seen as being rooted firmly in the traditional understandings of the role of management accounting which are subject to increasing challenge. Other popular texts which are influencing the content of management accounting courses also are reviewed. We conclude that, despite much criticism over many years, modern textbooks have failed to evolve; change is overdue.

Keywords: management, organizations, framework, textbooks

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Theory of Constraints versus Traditional Management Accounting

Joseph G. Louderback and J. Wayne Patterson
Volume 1, Issue 2, pp.189-196 (1996)

Abstract: Theory of constraints (TOC) has become a topic of interest in accounting literature. An increasing number of textbooks are describing and illustrating TOC. TOC emphasizes throughput - sales less material costs - and equates this concept with contribution margin. TOC does not recognize other costs as being variable at the unit level. TOC might thereby conflict with traditional management accounting in decision applications because traditional management accounting defines contribution margin as selling price less all variable costs. Neither articles nor cost/management accounting textbooks address this issue directly, leaving no guidance to faculty.

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Supporting Students' Learning: The Use of Formative Online Assessments.

Sandra Einig
Volume 22, Issue 5 (2013), pp.425 - 444

Abstract: This paper investigates the impact of online multiple choice questions (MCQs) on students' learning in an undergraduate Accounting module at a British university. The impact is considered from three perspectives: an analysis of how students use the MCQs; students' perceptions expressed in a questionnaire survey; and an investigation of the correlation between MCQ usage and examination performance. The study reveals a number of interesting findings. First, students use the MCQs in different ways, indicating that MCQs are suitable for different learning styles. Second, the MCQs are perceived as being useful by virtually all students. Third, the statistical analysis shows a statistically significant correlation between regular MCQ usage and higher examination performance while controlling for a number of other confounding variables. These findings lead to the conclusion that MCQs are useful tools that can effectively support students' learning. Therefore the use of MCQs on other Accounting and Business modules is encouraged.

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The Experience of Deep Learning by Accounting Students.

Martin Turner and Rachel Baskerville
Volume 22, Issue 6 (2013), pp.582 - 604

Abstract: This study examines how to support accounting students to experience deep learning. A sample of 81 students in a third-year undergraduate accounting course was studied employing a phenomenographic research approach, using ten assessed learning tasks for each student (as well as a focus group and student surveys) to measure their experience of how they learn. A key finding is that it is possible to support a large proportion of students to experience deep learning through use of individualised, authentic assessed learning tasks with regular formative and summative feedback as part of an integrated set of interventions. An implication of this study is the need to support accounting students to experience deep learning in first-year courses to enable them to develop personal capabilities in their later university studies.

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Impact of Formulas, Language and Instruction on Student Performance on Cost-Volume-Profit Problems.

Benny G. Johnson and Carol Springer Sargent
Volume 23, Issue 1 (2014), pp.22 - 41

Abstract: This study investigated how three factors impacted performance on cost-volume-profit homework problems: language, formula use, and instruction. Students enrolled in Introduction to Financial Accounting (the first principles of accounting course) and Managerial Accounting (the second principles of accounting course) from eight different US colleges completed homework problems presented in everyday language or accounting language, with or without a formula 'cheat sheet' on the screen, and with or without prior instruction. Scores on formula-facilitated questions (those solvable by use of traditional cost-volume-profit formulas) were contrasted with scores on application questions, novel word problems requiring students to apply their knowledge about how cost behavior and sales impact profits. Students performed better on assignments phrased in everyday language. Students with formulas provided during homework completed more formula-facilitated questions correctly but some evidence indicated that they did worse on application questions; more work is needed in this area. Instruction effects were very small. Participants without instruction performed just as well as instructed students when problems were presented in everyday language or if formulas were provided.

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Work All Day, Study at Night: The Interactive Evening Lecture to Invigorate Working Students.

Gerard Stone
Volume 23, Issue 1 (2014), pp.71 - 74

Abstract: The article discusses the process of planning and delivering interactive lectures for working students in evening classes, focusing on the author's experience of using interactive lectures as a teacher of undergraduate evening accounting students. The author addresses considerations of rules for student participation, creating a non-threatening classroom environment, and using language that engages students.

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Pack-and-Go Delivery Service: A Multi-Component Cost-Volume-Profit (CVP) Learning Resource.

David E. Stout
Volume 23, Issue 1 (2014), pp.75 - 94

Abstract: This educational case, in two parts (A and B), requires students to assume the role of a business consultant and to use Excel to develop a profit-planning or a cost-volume-profit (CVP) model for a package-delivery company opportunity currently being evaluated by a client. The name of the proposed business is Pack-and-Go, which would provide an intra-city package delivery service similar to that provided by large competitors such as FedEx. To complete the task students are asked to respond, in the form of a consulting report, to a specific set of questions posed by the client. The required report includes numerous calculations associated with the profit-planning models created by students, as well as interpretive insights and evaluations of two cost-structure alternatives (in Case A) that the client is considering, and whether the client should engage in a single service line or in dual service lines (in Case B). For both Case A and B, students are required to use various functions in Excel and to use Excel to perform some elementary sensitivity analysis. A set of optional/advanced requirements allows Pack-and-Go to be used in a variety of accounting courses, both graduate and undergraduate.

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