

CURRENT ISSUES AND LEARNING OUTCOME OF MANAGEMENT ACCOUNTING

By:

Grahita Chandrarin

Coordinator of Management Accounting Lecturer Forum

Vice President of APMAA (Representative Indonesia)

Introduction

Management Accounting (Theory & Practice)

- **Traditional / Conventional**
- **Modern / Contemporary
(Integrated / Strategic)**

Traditional Manag. Acc.

- **Cost Behavior (Variable & Fixed Costs)**
- **Cost Estimation**
- **Standard Costing**
- **Cost Variance Analysis**
- **Relevant Costs**
- **Differential Costs**
- **Capital Budgeting**

Contemporary Issues in Manag. Acc.

Alnoor Bhimani, *editor*

**Professor of Management Accounting, Department of
Accounting and Finance, London School of Economics and
Politics**

Contemporary Issues

- **New measures in performance management (Thomas Ahrens & Christopher S. Chapman)**
- **Contract Theory Analysis (Stanley Baiman)**
- **Reframing management accounting practice: a diversity of perspectives (Jane Baxter Wai Fong Chua)**
- **The contingent design of performance measures (Chenhall)**
- **Integrated cost management (Robin Cooper Regine Slagmulder)**

Contemporary Issues (cont.)

- Capital budgeting and informational impediments: a management accounting perspective (Lawrence A. Gordon Martin P. Loeb Chih-Yang Tseng)
- Accounting and strategy: towards understanding the historical genesis of modern business and military strategy (Keith Hoskin Richard Macve John Stone)
- Modernizing government: the calculating self, hybridization, and performance measurement (Liisa Kurunmäki Peter Miller)
- Analytics of costing system design (Eva Labro)
- Understanding management control systems and strategy (Kim Langfield-Smith)

Contemporary Issues (cont.)

- Management accounting, operations, and network relations: debating the lateral dimension (Jan Mouritsen Allan Hansen)
- Trends in budgetary control and responsibility accounting (David Otley)
- Making management accounting intelligible (Hanno Roberts)
- Changing times: management accounting research and practice from a UK perspective (Robert W. Scapens)

Contemporary Issues (cont.)


- Strategic cost management: upsizing, downsizing, and right(?) sizing (John K. Shank)
- Environmental management accounting (John K. Shank)
- Organization control and management accounting in context: a case study of the US motion picture industry (S. Mark Young Wim A. Van der Stede James J. Gong)


New measures in performance management (Thomas Ahrens & Christopher S. Chapman)

- Various aspects of the relationship between measurement and day-to-day activity.
- It emphasizes the potential contribution of academic knowledge to performance management activities.
- It first reviews situations and ways in which performance management has a track record of working well, then moves on to note that unfortunately, such activity on its own was unlikely to contribute to sustainable competitive advantage.
- Using a practice theory perspective

Environmental Manag. Acc.

- The emergence of the environmental movement within the context of corporate responsibility and sustainability management, focusing on the development of environmental management accounting (EMA).
- It illustrates how media coverage on the harmful aspects of environmental problems played a defining role in management's desire to be considered ecologically sound and environmentally friendly.
- It describes in some detail how mainstream management accounting practices such as ABC, LCC & BSC have been modified to incorporate environmental aspects.

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- Over the past decade, management accounting has seen changes not just within existing domains of the field but has also witnessed extensions outside its established realms of activity.
 - Wider systemic transformations including changes in political regimes, novel conceptions of management controls, the impact of globalizing forces on commercial affairs, shifts in notions of effective knowledge management, governance and ethics, and technological advances, including the rise of broadband, have all impacted management accounting endeavours.

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- budgeting and responsibility accounting, contract theory analysis, contingency frameworks, performance measurement systems and strategic cost management which are considered within the perspective of changing concerns facing modern organizations and present day management thought.
 - Other chapters deal with newly emerging concerns in management accounting, including network relations, integrated cost management systems, knowledge management pursuits, environmental management accounting and accounting and digitization.

Material Discussion

- Financial or Management Criminology
(for example: corruption)

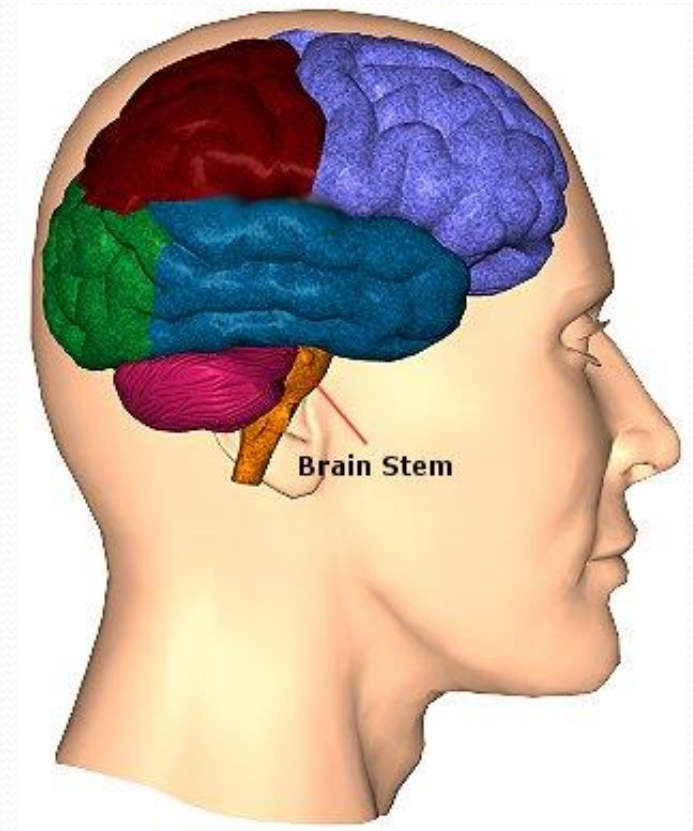
Learning Outcome of Manag. Acc.

- **Learning Outcomes are specific statements of what students should know and be able to do as a result of learning (Morss and Murray, 2005)**
- **Management Accounting is concerned with providing information to managers and people inside an organization who direct and control its operations.**

Bloom's taxonomy of Educational Objective

- Bloom's taxonomy (1956) is a very useful aid to writing learning outcomes.
- The taxonomy consists of a hierarchy of increasingly complex processes which we want our students to acquire.
- Provides the structure for writing learning outcomes
- Bloom's Taxonomy is frequently used by teachers in writing learning outcomes as it provides a ready made structure and list of verbs.

Bloom (1956) proposed that knowing is composed of six successive levels arranged in a hierarchy



- 1. Knowledge - ability to recall or remember facts without necessarily understanding them**
- 2. Comprehension - ability to understand and interpret learned information**
- 3. Application: ability to use learned material in new situations, e.g. put ideas and concepts to work in solving problems**
- 4. Analysis: ability to break down information into its components, e.g. look for inter-relationships and ideas (understanding of organisational structure)**
- 5. Synthesis - ability to put parts together**
- 6. Evaluation: Ability to judge value of material for a given purpose**

Material Discussion

- Competence
- Indonesian Qualification Framework (KKNI)
- Text book (Literature)
- Relevance Topic/Chapter
- Learning Outcomes are explained in each chapter of almost text books
- Course Outline

Closing

- I hope this paper has a good contribution for all participants for discussed.

Thank you very much
2015