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MANAGEMENT ACCOUNTING III

2003/4

Contents:

a. Module planning issues
b. Revision of module outline
c. Module outline and timetable
d. Post module report and feedback
e. Departmental report
f. Rationale and reflection
AC30320

MANAGEMENT ACCOUNTING III : 2003/4

Brief:
Year 3 core module for Accounting and Finance students.
Some subject matter supports professional exemptions.

Content and objectives.
No change proposed this year, pending completion of A&F teaching group review of the full Management Accounting sequence, especially with respect to exemptions.

Emphasis on individual topics need not be identical to previous year.

Approach to teaching and assessment.
Comparison of the syllabus with the current teaching method suggests that the approach taken could usefully be reviewed.

- Topics are mainly exploratory or conceptual rather than computational or vocational, and most have greater prominence in research literature than in practitioner literature or text books. It therefore seems logical to focus the module on research literature itself and treat this as an opportunity to engage students directly (rather than solely indirectly via lectures) with that literature.
- What is the best method to encourage students to engage with the research literature? Lectures will be useful for framework and breadth but might not be the best forum for depth?
  - Option 1 is to increase the number of tutorials/seminars at the expense of lectures. However no additional tutorial support teaching is available, (and this approach will not automatically increase engagement, especially since A&F undergraduates have been used to core accounting taking the form of computations and ‘doing’ something).
  - Option 2 is to introduce a reward for at least some of the reading – if it is to be a key outcome it should be assessed. The downside is that this might lead to devaluation of non-assessed reading, and does not on its own encourage students to talk about the subject matter.
- Option 2 seems to offer greater certainty in potential response. Adopting this will mean that it is necessary to assess critical engagement.
  - Broad or comparative essays are open to misuse of sources (and of module co-ordinator’s time in checking these).
  - Reluctant to impose a wholly unfamiliar method of assessment, partly because of time constraints in preparing students for such methods.

Hence the choice of a number of very short reviews of specified articles, as individual work.

Conclusion:
A change in module assessment method is required. Last year this module was assessed 100% by examination. A change in the method of assessment is proposed, to 50% by coursework and 50% by examination.
Learning environment
To encourage learner participation, a greater variety in the learning environment would be helpful. Given the constraints noted under option 1 (above), this may be achievable by replacing some lectures with sessions focused on student activity.

- Lectures (12 hours): intended to provide a broad framework, context, introduce students to a wide spread of literature and more than one perspective. Each topic will need to be introduced by a 2-hour unit.

- Seminars (2 hours): straightforward seminar approach, selecting two topics where it is feasible to expect individuals to have read an article in depth and an overview piece. If seminar discussion is to take place, there must presumably be some element of exchange, so a number of articles will be allocated among seminar members, but to distinguish the intended discussion from a presentation there will also need to be overlap in their reading.

- Reviews: focus on specific literature, each looking in depth at a single perspective. Literature review suggests that there are 4-6 key articles per topic, and individual students will not be able to read all of them at that point. Students will thus be allocated one article for each topic assessed in this way.

- Presentations (8 hours): intended to provide a forum for sharing the personal learning engendered by the review element. To be structured around groups, the members of each group having read the same article. The group will be expected to communicate by a short presentation a summary of the article and their comments or recommendations. To avoid resentment and reduce (but probably not eliminate) assessment-focused free-rider problems, presentations should ideally take place after reviews have been submitted.

Other module planning issues
- Reviewing skills. All students are likely to be accustomed to writing some essays for assessment purposes, possibly also reports in other formats. Although a related form, there is no point insisting that students write something described differently, as a “review”, unless the expectation is both distinct (from an essay) and clear to the person performing that task. To be sure that this is the case, a summarising and reviewing session will be necessary.

- Groups. These will need to be small enough to work together easily on presentations; the lecture group of 41 would conveniently split into 5 groups, meaning that membership (at 8/9 per group) is perhaps at the upper limit for this purpose. These groups would, however, be just about large enough to function as seminar groups, thus maintaining continuity. The second issue is whether the groups would function best if self-selected or imposed.
To whom it may concern,

Revision of module outlines 2003/4.

I would like to make minor changes to AC30110 as follows:

1. Change basis of supplementary assessment to 100% examination.
2. Amend learning outcomes:
   - Delete references to budgeting (creates too much overlap with AC30210; there will instead be an increased focus on budgeting in the latter module).
   - Replace budgeting with references to the use of cost information in cost management as an aspect of performance control.

I would also like to make some changes to the delivery of AC30320:

1. Change basis of semester assessment from 100% examination to a combination of examination (50%) and coursework (50%). This is necessary to support the introduction of greater student participation in presentation lectures, which will require considerable preparation on their part. Supplementary assessment will remain 100% examination.
2. Minor typographical amendments to learning outcomes.

Please let me know if further information is required.

Jennifer Lane
Module Outline

AC30320
Management Accounting III:
Developments in Management Accounting

Semester 1
2003/2004
AC30320
MANAGEMENT ACCOUNTING III: RECENT DEVELOPMENTS

Module Co-ordinator: Ms Jennifer Lane, S4 Cledwyn Building, email: jel@aber.ac.uk

Prerequisite: AC30110 Management Accounting 1

Lectures and Tutorials: 10 x 2-hour lecture blocks, Fridays 3.10-5pm
2 x 1-hour tutorials

Some of the lecture blocks will be designated presentation lectures. Note that attendance at presentation lectures is compulsory.

Brief Description

The objective of this module is to explore theoretical issues and practical developments which impinge on management accounting practice. These include: role of management accounting, cost management, budgeting, evaluating and managing performance and strategic management accounting.

Objectives and Learning outcomes:

After completing this module students should be able to:

- **Review** various roles of management accounting in social and organisational context;
- **Discuss** the various approaches that fall within the area of cost management including target costing, activity based management, business process re-engineering, total quality management and just-in-time methods;
- **Examine** the elements of strategic management accounting and discuss the different contributions that have been made to its development.
- **Discuss** the use of financial measures to achieve goal congruence and examine the various techniques of transfer pricing in divisionalised and multinational companies.
Method of Assessment:
Examination (50%)
Coursework (50%)
*Students should note that the duration and format of the examination will differ from that of previous years.*

Re-sit assessment method: 100% examination.

This module will be structured around a mixture of formal lectures and discussion topics. 5 of the lecture slots will be designated as presentation lectures, at which attendance is compulsory. Students will work in groups throughout the module, and each group will be required to make a presentation at each presentation lecture.

**Teaching and Learning**

Coursework will be related to the presentations. Students will be required to prepare and submit coursework in advance of each presentation. Coursework will be submitted and assessed on an individual basis, but students will only be eligible for maximum marks if they also attend the related presentation. Students not attending the presentation will have their marks for the related coursework reduced by 20%, except where they have good reason and advise (where possible) the module co-ordinator in advance of the session.

One piece of coursework will be required per presentation topic. Each piece of coursework will take the form of a review of a designated academic article, and students should aim to prepare approximately 1000 words for each review. Many of the readings are demanding, and demonstrating understanding in a concise piece will be challenging but useful. At the end of the module, you will have a collection of reviews relevant to each of the topics studied, which will also be useful for revision purposes, but should not be considered sufficient. You should be prepared to read widely, and in particular to read and analyse the other readings set for each topic.

**Basic Reading**

*Recommended text:*
D Ashton, T Hopper and R W Scapens. *Issues in Management Accounting*. 2nd edition. AHS

*Supplementary texts*


Emmanuel, C; Otley, D; and Merchant, K; *Accounting for Management Control* 2nd ed; Chapman and Hall 1990.

BUDGETING: CHANGING PERSPECTIVES

Unless otherwise specified, you can access all journals via the UWA website (Information Services Resources/Electronic Journals) using this link:

http://www.aber.ac.uk/is/ejournals/ejournals.php?sort=name&subject=Accounting%20and%20Finance

GROUP A

GROUP B
Preston, A D; Cooper, D; and Coombs, R; ‘Fabricating budgets: a study of the production of management budgeting in the National Health Service’; Accounting, Organisations and Society, (1992) 17 (6) pp561 – 93. [NOT available electronically]

GROUP C
Christiansen, John K; Skaerbaek, Peter; ‘Implementing budgetary control in the performing arts: games in the organizational theatre’; Management Accounting Research, (1997) 8 (4), pp405 – 438

GROUP D

GROUP E
Others:

Abernethy M and Brownell P; ‘The role of budgets in organisations facing strategic change: an exploratory study’ Accounting, organisations and society (1999) 24 (3) 189-204 [NOT available electronically]
PERFORMANCE MEASURES: BENCHMARKING AND THE BALANCED SCORECARD

GROUP READING
All group articles are available electronically via Electronic Journals.
http://www.aber.ac.uk/is/ejournals/ejournals.php4?sort=name&subject=Accounting%20and%20Finance

GROUP A
Moon, P & Fitzgerald, L; ‘Delivering the Goods at TNT: the role of the performance measurement system’; Management Accounting Research; (1996) 7 (4) pp 431-457

GROUP B
Malmi, T; ‘Balanced Scorecards in Finnish companies: a research note’; Management Accounting Research; (2001) 12 (2) pp 207 – 220

GROUP C

GROUP D

GROUP E

GENERAL READING
A relatively brief article introducing the concept of the balanced scorecard. The main points are also covered in Drury, below.

Gering & Rosmarin, ‘Central Beating’ in Management Accounting (CIMA) June 2000 – very brief article on the balanced scorecard and avoiding centralisation.

Drury (5th ed): Chapter 23 pp 928 -942 - for an account of the balanced scorecard.

TOPIC 4: ACTIVITY BASED COSTING; PRODUCT COSTS AND COST MANAGEMENT

GROUP READING
All group articles are available electronically via JoEy (Electronic Journals).
http://www.aber.ac.uk/jsey/ejournals/ejournals.php4?sort=name&subject=Accounting%20and%20Finance

GROUP A
Bjørnenak T.; Conventional wisdom and costing practices
Management Accounting Research, December 1997, vol. 8, no. 4, pp. 367-382(16)

GROUP B
Abernethy M.A.; Lillis A.M.; Brownell P.; Carter P Product diversity and costing system design choice: field study evidence

GROUP C
Malmi T; Towards explaining activity-based costing failure: accounting and control in a decentralized organization
Management Accounting Research, December 1997, vol. 8, no. 4, pp. 459-480(22)

GROUP D
Bjornenak T. Diffusion and accounting: the case of ABC in Norway
Management Accounting Research, March 1997, vol. 8, no. 1, pp. 3-17(15)

GROUP E
Drennan, L and Kelly, M; Assessing an Activity Based Costing Project

Required:

Assessment 3: You are required to review and analyse the article allocated to you. As part of your review you should attempt to suggest to what extent or in what way the article contributes to our understanding of the use of costing techniques.

Presentations should attempt to explain the contribution made by the article to our ability to answer the following questions:
- Is ABC a substantial advance in management accounting, or just a short-lived bandwagon?
- Does ABC really have that much decision-making relevance?
- Are the practical barriers to implementation too high for most businesses?
TOPIC 5: MANAGEMENT, ACCOUNTING AND STRATEGIC MANAGEMENT ACCOUNTING

GROUP READING
All group articles are available electronically via Electronic Journals.
http://www.aber.ac.uk/is/ejournals/ejournals.php4?sort=name&subject=Accounting%20and%20Finance

GROUP A

GROUP B

GROUP C
Roslender, R and Hart, S: In search of strategic management accounting: theoretical and field study perspectives; Management Accounting Research; (2003) 14 (3), pp 255-279 (use Science Direct to access this edition, as it is a current year edition)

GROUP D

GROUP E
Mouritsen J.; Bekke A; A space for time: accounting and Time Based Management in a high technology company; Management Accounting Research, (1999), 10. (2), pp. 159-180

Some articles concentrate on the technology base / operational management, others on attempting to understand or define SMA. A useful approach here is to attempt to draw out the strategic implications of the technology articles, and the links – or lack of – to accounting or operational technique in the SMA articles.

GENERAL READING
Ashton, Hopper, Scapens (eds), Chapters 5 and 8
Tomkins & Carr, 'Reflections ....'; Management Accounting Research (1996) 7 (3)pp 271-280
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<th>LECTURES</th>
<th>PRESENTATIONS</th>
<th>TUTORIALS</th>
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<td>2</td>
<td><strong>Intro + Topic 1</strong>&lt;br&gt;Aims/skills +&lt;br&gt;(budgeting – behaviour, creativity and critiques)</td>
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<td><strong>Topic 2</strong>&lt;br&gt;(benchmarking, balanced scorecard, &amp; performance)</td>
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<td><strong>(deadline topic 1)</strong></td>
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<td><strong>(deadline topic 2)</strong></td>
<td>Topic 3: transfer pricing &amp; EVA</td>
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<td><strong>Topic 5</strong>&lt;br&gt;(Production techniques)</td>
<td><strong>(deadline topic 4)</strong></td>
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<td>14/11</td>
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<td><strong>Topic 4</strong></td>
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<td>21/11</td>
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<td><strong>Topic 5/6</strong>&lt;br&gt;(Production techniques, and SMA)</td>
<td><strong>(deadline topic 5/6)</strong></td>
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<td>Conclusion</td>
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<td><strong>Topic 5/6 SMA</strong></td>
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AC30320

2003/4 Post module report

Changes:
The module changed from one taught by lectures and examined 100% by examination to one in which 50% of the marks were awarded by coursework, and teaching included group work culminating in presentations. Tutorials were the same in number (only 2) in each year.

The syllabus content remained the same, but emphasis within and between topics may have differed in comparison with the previous year (no information available about approach taken then).

Feedback:

*Formal feedback* processed through Speedquest obtained in a lecture (towards the end of the module). Records: 27/41 (66%). Assuming that represents attendance, demonstrates some falling off in attendance since the beginning of term, but given the unpopularity of the slot (Friday 3-5) I had expected worse.

Feedback was largely positive, though between 20% and 30% of respondents were undecided on a range of issues. However, although those present were largely positive, if it is assumed that absentees do not find the lectures interesting or useful, only 43% of the full class (% of those present) actively found them useful (question 7), though more (51% of the full class, % of those present) actively felt that they had learned something from the module. If there was an added ingredient it was not the tutorial teaching (question 13); the formal feedback is not very helpful in identifying that ingredient – visual material is the only identifiable candidate. The contribution could more convincingly come from reviewing (individually) or group discussion of academic literature and cases.

Time is a problem in the module, and this shows in higher dissatisfaction with time available for assessed work. The short time scale for each piece of assessed work was acknowledged in the introductory lecture, where it was explained that it was closely related to the nature of the work (reviewing single articles) which should not need extensive preparation.

Additional comments varied, the most significant being tutorials: about six commented that more tutorials would be welcome.

*Informal feedback (anecdotal)*

Students found some vocabulary daunting (especially relating to theoretical perspectives on budgeting). Alternative theoretical approaches to management accounting are, for most topics, not met below this level. [comments via DSC]

Many did not like presentations at first – mainly owing to the embarrassment factor, or summed up as “it’s scary up here”. Some complained about working for something that was not itself formally assessed, and would like that to contribute to
the module mark, others did not want to be forced into assessed presentations in a core module. [comments made in a tutorial]

Five students went out of their way to say that they enjoyed this module, and especially the range of reading. Their marks profile varied, but they were not otherwise a representative sample - mainly older, with work experience or combining accounting with a non-business subject. [comments outside teaching sessions]

When asked whether they thought that they would get more out of this module had they done similar work (in a more closely guided manner) in the prerequisites, most commented that they thought that reading research-based literature was more suited to the third year. Some comments were blunter: ‘it is too hard for the second year’. [comments in final lecture].

External Examiner’s comments

“I am comfortable with the spread of marks (one fail, four firsts, and a flat distribution) as it is familiar for this type of module and assessment structure.

The marking is fine, demonstrating accuracy and consistency. The distribution of marks looks normal...I was pleased to see helpful comments on the feedback sheets to students...

This is a testing module which exposes students to the research literature and forced them to get into it (which is excellent).”

Summary of final student performance:

<table>
<thead>
<tr>
<th>Class</th>
<th>number of students</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>First (70% and above)</td>
<td>4</td>
<td>9.8</td>
</tr>
<tr>
<td>Upper Second (60-69%)</td>
<td>15</td>
<td>36.6</td>
</tr>
<tr>
<td>Lower Second (50-59%)</td>
<td>17</td>
<td>41.5</td>
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<tr>
<td>Third (40-49%)</td>
<td>3</td>
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<tr>
<td>Pass (35-39%)</td>
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<td></td>
</tr>
<tr>
<td>Fail (less than 35%)</td>
<td>2</td>
<td>4.8</td>
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<td>41</td>
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<td>Question</td>
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<td><strong>MODULE</strong></td>
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<tr>
<td>The module had a clear &amp; coherent structure</td>
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<td>15</td>
</tr>
<tr>
<td>I found the subject of this module interesting</td>
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<td>12</td>
</tr>
<tr>
<td>I can see the relevance of the subject matter of this module</td>
<td>5</td>
<td>18</td>
</tr>
<tr>
<td>I feel I have learned a lot from this module</td>
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<td>21</td>
</tr>
<tr>
<td>The module outline/reading list was useful</td>
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<td>14</td>
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<td>The recommended reading was easily available from the library</td>
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<tr>
<td><strong>LECTURES</strong></td>
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<tr>
<td>The lectures helped me understand the subject matter</td>
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<td>16</td>
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<tr>
<td>The lecture room facilities were suitable</td>
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<td>14</td>
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<td>The lectures were well structured within the time available</td>
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<td>12</td>
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<tr>
<td>The lectures were well delivered</td>
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<td>15</td>
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<tr>
<td>The visual material/handouts were useful</td>
<td>7</td>
<td>18</td>
</tr>
<tr>
<td>The lecturer was approachable and considerate towards students</td>
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<td>15</td>
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<tr>
<td><strong>SUPPORT TEACHING</strong></td>
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<td>The support teaching, ...etc helped me to understand the subject matter</td>
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<tr>
<td>Student participation was encouraged</td>
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<td>15</td>
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<tr>
<td>The sessions were effectively managed and delivered</td>
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<td>22</td>
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<tr>
<td>The tutor was approachable &amp; considerate towards students</td>
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<td>18</td>
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<tr>
<td><strong>COURSEWORK</strong></td>
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<tr>
<td>The assessed coursework was consistent with the content of the module</td>
<td>7</td>
<td>15</td>
</tr>
<tr>
<td>The amount of time available to complete the assessed work was reasonable</td>
<td>6</td>
<td>9</td>
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</table>

Absent or not completed: 14 (33%)

A. Need to consider how to address loss of interest, especially by those who see the relevance of the subject matter.
B. Lectures could make a greater contribution. Review the learning objectives.
C. Need to give more thought to how students perceive structure.
Individual Module Report.

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<th>Ac30320</th>
<th>Title</th>
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<td>Year</td>
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<td>Semester</td>
<td>1</td>
</tr>
<tr>
<td>Module Co-ordinator</td>
<td>Jennifer Lane</td>
<td></td>
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</table>

Module changes since last time of delivery

Change of lecturer.
Change in mode of assessment: now assessed by 50% examination and 50% coursework instead of 100% examination.
Timetabled lecture slots now include formalised presentation sessions.

External Examiner Comments (if any)

I am comfortable with the spread of marks (one fail, four firsts, and a flat distribution) as it is familiar for this type of module and assessment structure.

The marking is fine, demonstrating accuracy and consistency. The distribution of marks looks normal. ..I was pleased to see helpful comments on the feedback sheets to students...

This is a testing module which exposes students to the research literature and forced them to get into it (which is excellent).

Module Co-ordinator Comments

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</tbody>
</table>
Rationale and reflection

The knowledge that a substantial part of this module would involve material that I was unfamiliar with, running the risk of focusing excessively on content, forced me into taking greater control of the brief. The result was greater attention paid to advance module planning, which helped focus the necessary session planning. The main, or most distinctive, feature of this compared with other modules in the MA sequence was the group-presentation axis, and its relationship with the individual-review.

Reviews and feedback.
Despite the use of groups, all assessment was based on individual work, to avoid the many problems arising with awarding group marks (Biggs, 2003, p187). Coursework was entirely in the form of short reviews of case studies and similar research literature, undertaken within short deadlines. This was justified to the students as simulating business project reporting, and incidentally avoiding the pile-up of coursework towards the end of a semester.

Clearly, repeating the same form of assessment meant that feedback from the earliest would be important to students wanting to improve their performance. Feedback was provided generically via Blackboard, as well as extensively on the feedback sheets returned during term. This proved to be very time consuming; I had not appreciated that marking a short assignment was as time-consuming as marking a long one, and felt that I was continually marking assignments for this module. However, the generic feedback was accessed by most students at some point, and the external examiner appreciated the nature of the feedback made individually.

Groups.

The motivation for considering some form of group work was twofold. I wanted to make more use of multi-faceted cases; many of the topics involved did not lend themselves to simple one-at-a-time problem centred lectures, which I anyway felt that I tended to overuse. I had also been enthusiastic about group-plenary sessions in which I had recently taken part as a student (EIASM, section ...) though acknowledging that a smaller postgraduate group could be expected to be more motivated about the subject matter.

The decision to experiment with a group element left two main issues: firstly, how to make group work purposeful and visible in the absence of group assessment, and secondly, method of group formation. There is a growing literature on the use of group work in business education, where it has become increasingly popular in association with project education or as a means of dealing with large classes (Ruel & Bastiaans, 2003, p26). However, it seems likely that it is not as successful as its widespread use would suggest (De Vita, 2001, p27), evidenced to some extent by the ambiguous feedback from AC34010 (cycle 1).
Despite this context and experience, the benefits associated with some form of group work - increasing discussion and mutual help among students - seemed to me to outweigh the risk of disenchantment if groups did not function well (if only because I feared that the same amount of time spent in lectures would probably have the same distancing effect). It did not occur to me at this time to investigate the second set of benefits often attributed to group work, the simulation of working environments and fostering of transferable skills; had I considered it, I would probably have considered that to be the role of AC34010. Avoidance of one of the problems underlying dysfunctional groups cited by De Vita, the use of dichotomous rationales without any clear distinction between them, was thus avoided.

Group formation was decided upon with reference to De Vita's account of the merits and demerits of the alternative approaches. Self selection is described as the students' general preference, providing greater initial cohesion and subsequent interaction and co-operation, but tending to preserve the performance gap between weaker and stronger students, because they tend to ally themselves with students of a similar ability level (p.28). De Vita also had subject-related reasons for wanting each group to display a heterogeneous mix of cultures; this was not as dominant an issue in this case. Nonetheless, a reasonably well balanced representation with respect to gender and ethnicity seemed to be generally desirable as more likely to lead to professional relationships within the group. Although the initial cohesion would be valuable in groups that would not have a long life (active life of less than one term), the counter arguments were more persuasive, and I allocated students to their group. The formation approach chosen was explained to the initially reluctant students, and no attempts at group-switching were encountered.

I considered this experiment to be reasonably successful; the students seemed to 'buy in' to it, took the group discussion seriously, as far as I could tell, and reported no dissatisfaction with their group.

Presentations.

The use of short presentations (of 10 minutes) in the plenary was dealt with conscientiously by all concerned, but proved to be ineffective in stimulating any further discussion. This is presumably in part a result of the way in which I framed the brief, making it an exercise in which the group highlighted the main issues raised by the material, but also came to a conclusion regarding the usefulness of that material with respect to the overall problem. The presentation was clearly perceived as the end point, (and applauded in each case). My other concern was that too extensive a summing up by me might appear to devalue their contributions. I would nonetheless use a similar format again, but would reconsider the questions that groups were asked to address to more clearly set out both problem and tasks.

Overall

The common subject matter of reviews and group work/presentations makes it difficult to come to any conclusion on which was the most effective in promoting
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student learning in this module. Neither formal nor informal feedback has been particularly helpful here. However, formal outcomes for this module were satisfactory, and student feedback sufficiently encouraging to justify using the same approach again, with some refinement, providing class size is not significantly different.