




ACADEMIC SERVICES

MODULE SPECIFICATION

Part 1: Basic Data					
Module Title	Advanced Management Accounting				
Module Code	UMADFQ-15-3	Level	3	Version	2
Owning Faculty	FBL	Field	Accounting and Finance		
Contributes towards	BA(Hons) Accounting and Finance				
UWE Credit Rating	15	ECTS Credit Rating	7.5	Module Type	Standard
Pre-requisites	Management Accounting and Decision Making UMAD5E-30-2	Co- requisites	none		
Excluded Combinations	none	Module Entry requirements			
First CAP Approval Date	13 February 2014	Valid from	September 2014		
Revision CAP Approval Date	15 December 2016	Valid from	September 2017		

Part 2: Learning and Teaching	
Learning Outcomes	<p>On successful completion of this module students will be able to:</p> <ul style="list-style-type: none"> describe the context of contemporary management accounting theory and its recent historical development; (A) apply the principles behind absorption/marginal costing and evaluate how the contribution concept can be used in decision making; (A, B) trace key operational management accounting concepts such as throughput accounting, JIT, Backflush accounting, TQM and Value Chain Analysis (A, B) evaluate the ideas of responsibility accounting and control through variance analysis; (A) evaluate and solve problems associated with multiple constraints and learning curves; (A, B) discriminate between relevant and irrelevant information, especially in relation to decision making; (A, B) identify appropriate techniques in complex situations; (A, B) <p>In addition the educational experience may explore, develop, and practise <u>but not formally discretely assess</u> the following</p> <ul style="list-style-type: none"> presenting, discussing and defending ideas, concepts and views effectively through spoken language; acting independently in planning and undertaking tasks, reflecting on own learning and seeking and making use of feedback; critical evaluation of academic articles; using electronic resources such as Blackboard to support learning.
Syllabus Outline	<ul style="list-style-type: none"> prepare information for decision making using relatively advanced mathematical techniques such as throughput analysis, linear programming, learning curve

	<p>theory, and a range of costing and profitability models;</p> <ul style="list-style-type: none"> • “prepare information for controlling and evaluating resources using various techniques including sales quantity and mix variances, material mix and yield variances, planning and operational variances. • critically evaluate the value of developments in management accounting such as JIT, TQM, Backflush accounting, life cycle costing, target costing, kaizen costing, costs of quality and value chain analysis. •
Contact Hours	Module delivery will be based on 3 hours of scheduled learning and teaching activities per teaching week. This will consist of a weekly two one hour lectures and a one hour tutorial.
Teaching and Learning Methods	<p>The module will be problem orientated, taking realistic business settings and showing how techniques of financial analysis can be employed to clarify alternatives and set out their financial consequences. Students will calculate and manipulate financial information and present this data in a form suitable for managers</p> <p>The module will be taught through a combination of lectures, tutorials and online provision via Blackboard. Lectures are intended to promote, outline and introduce students to topics and will normally require students to participate as well as to listen and reflect.</p> <p>Tutorials will offer students the opportunity to apply their knowledge to practice questions and practical examples and to ask questions and share ideas within a relaxed learning environment.</p> <p>Extensive use will be made of the Blackboard Virtual Learning Environment, where students can access course materials; lecture slides, tutorial questions and answers, links to web resources, announcements and discussion boards.</p> <p>Students will be encouraged to read recent practitioner and academic research where appropriate.</p> <p>Learning and teaching methods:</p> <p>There will be 36 hours scheduled teaching time (3 hours a week for 12 weeks). In addition students will be expected to spend a further six hours a week in independent study reviewing lecture notes and suggested reading and preparing for seminars. The assessments will require a further 42 hours for individual work on coursework and revision for the final examination</p> <p><u>Scheduled learning activities:</u> a weekly two one hour lectures and a one hour tutorial.</p> <p>Hours total: 36</p> <p><u>Independent Study</u> hours engaged with essential reading, case study preparation, assignment preparation and completion etc.</p> <p>Essential reading and preparation for seminars 72</p> <p>Coursework preparation, revision and preparation for final examination 42</p> <p>Hours total: 114</p>

Key Information Sets Information	Key Information Set - Module data																			
	Number of credits for this module				15															
	Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours															
	150	36	114	0	150 															
<p>The table below indicates as a percentage the total assessment of the module which constitutes a -</p> <p>Written Exam: Unseen written exam Coursework: Paper based or Aplia or similar software based portfolio</p> <p>Please note that this is the total of various types of assessment and will not necessarily reflect the component and module weightings in the Assessment section of this module description:</p> <table border="1" data-bbox="571 884 1262 1115"> <tr> <td colspan="2">Total assessment of the module:</td> <td></td> </tr> <tr> <td>Written exam assessment percentage</td> <td></td> <td>80%</td> </tr> <tr> <td>Coursework assessment percentage</td> <td></td> <td>20%</td> </tr> <tr> <td>Practical exam assessment percentage</td> <td></td> <td>0%</td> </tr> <tr> <td></td> <td></td> <td>100%</td> </tr> </table>						Total assessment of the module:			Written exam assessment percentage		80%	Coursework assessment percentage		20%	Practical exam assessment percentage		0%			100%
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Practical exam assessment percentage		0%																		
		100%																		
Reading Strategy	<p>All students will be encouraged to make full use of the electronic journals and a wide variety of resources available through web sites and information gateways in order to research up to date developments in management accounting techniques. Many of these resources can be accessed remotely.</p> <p>Module Materials Students will be provided with module materials that outline the syllabus for the year, provide student versions of lecture slides, outline tutorial exercises, provide details of assessment and provide past examination questions.</p> <p>Core text Drury, C. (2012) <i>Management and Cost Accounting</i>. 8th ed. Cengage Learning: UK</p>																			
Indicative Reading List	Reference is also made to other texts and papers drawn particularly from <i>Harvard Business Review</i> and <i>Management Accounting Research</i> .																			

Part 3: Assessment	
Assessment Strategy	<p>Assessment consists of</p> <p>Component A : 2.5 hour closed book examination</p> <p>Component B (Coursework): a portfolio of exam standard questions completed over the semester.</p> <p>The coursework is paper based or Aplia or similar software based portfolio of exam standard questions with feedback to provide both formative and summative assessment and support student self-evaluation and progression.</p>

	The exam allows students to address scenarios in greater depth and expand on their critical evaluation and analysis of problems. The assessment meets the requirements of professional bodies for a high proportion of summative assessment for exemption.
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Identify final assessment component and element	Component A	
% weighting between components A and B (Standard modules only)	A:	B:
	80%	20%
First Sit		
Component A (controlled conditions) Description of each element	Element weighting (as % of component)	
1. Examination (2.5 hours)	100%	
Component B Description of each element	Element weighting (as % of component)	
1. Portfolio	100%	

Resit (further attendance at taught classes is not required)		
Component A (controlled conditions) Description of each element	Element weighting (as % of component)	
1. Examination (2.5 hours)	100%	
Component B Description of each element	Element weighting (as % of component)	
1. Resubmission of portfolio including 500 max words reflection on reasons for failing portfolio at first attempt	100%	
If a student is permitted a retake of the module the assessment will be that indicated by the Module Description at the time that retake commences.		

FOR OFFICE USE ONLY

First CAP Approval Date	13 Feb 2014			
Revision CAP Approval Date <i>Update this row each time a change goes to CAP</i>	15 December 2016	Version	2	link to RIA
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