



MODULE SPECIFICATION

Part 1: Information			
Module Title	Advanced Management Accounting		
Module Code	UMADFQ-15-3	Level	Level 6
For implementation from	2020-21		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	Faculty of Business & Law	Field	Accounting and Finance
Department	FBL Dept of Accounting Economics & Finance		
Module type:	Standard		
Pre-requisites	Management Accounting and Financial Decision Making 2020-21		
Excluded Combinations	None		
Co- requisites	None		
Module Entry requirements	None		

Part 2: Description
<p>Educational Aims: In addition to the Learning Outcomes the educational experience may explore, develop, and practise but not formally discretely assess the following:</p> <p>Presenting, discussing and defending ideas, concepts and views effectively through spoken language</p> <p>Acting independently in planning and undertaking tasks, reflecting on own learning and seeking and making use of feedback</p> <p>Critical evaluation of academic articles</p> <p>Using electronic resources such as Blackboard to support learning</p> <p>Outline Syllabus: Prepare information for decision making using relatively advanced mathematical techniques such as throughput analysis, linear programming, learning curve theory, and a range of costing and profitability models</p> <p>Prepare information for controlling and evaluating resources using various techniques including sales quantity and mix variances, material mix and yield variances, planning and operational</p>

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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.

Teaching and Learning Methods: Module delivery will be based on 3 hours of scheduled learning and teaching activities per teaching week.

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.

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.

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.

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.

Students will be encouraged to read recent practitioner and academic research where appropriate.

Learning and teaching methods:

There will be 36 hours scheduled teaching time. 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

Independent Study hours engaged with essential reading, case study preparation, assignment preparation and completion etc. Essential reading and preparation for seminars: 72 hours

Coursework preparation, revision and preparation for final examination: 42 hours

Hours total: 114

Part 3: Assessment

Assessment consists of:

Component A : 2.5 hour closed book online examination

Component B (Coursework): a portfolio of exam standard questions completed over the semester.

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.

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.

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.

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First Sit Components	Final Assessment	Element weighting	Description
Portfolio - Component B		20 %	Portfolio
Examination (Online) - Component A	✓	80 %	Examination (2.5 hours)online and remotely invigilated if required by professional bodies -
Resit Components	Final Assessment	Element weighting	Description
Portfolio - Component B		20 %	Resubmission of portfolio including 500 max words reflection on reasons for failing portfolio at first attempt
Examination (Online) - Component A	✓	80 %	Examination (2.5 hours)- online and remotely invigilated if required by professional bodies

Part 4: Teaching and Learning Methods																	
Learning Outcomes	On successful completion of this module students will achieve the following learning outcomes:																
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Contact Hours	Independent Study Hours:																
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	Total Scheduled Learning and Teaching Hours:	36
	Hours to be allocated	150
	Allocated Hours	150
Reading List	<p><i>The reading list for this module can be accessed via the following link:</i></p> <p>https://uwe.rl.talis.com/modules/umadfq-15-3.html</p>	

Part 5: Contributes Towards	
<p>This module contributes towards the following programmes of study:</p> <p>Accounting and Finance [Sep][FT][Villa][3yrs] BA (Hons) 2018-19</p> <p>Accounting and Finance [Sep][FT][Frenchay][3yrs] BA (Hons) 2018-19</p> <p>Accounting and Finance [May][FT][Villa][3yrs] BA (Hons) 2018-19</p>	