



Module Specification

Management Accounting and Decision Making

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Contents

Module Specification	1
Part 1: Information	2
Part 2: Description	2
Part 3: Teaching and learning methods	3
Part 4: Assessment.....	5
Part 5: Contributes towards	6

Part 1: Information

Module title: Management Accounting and Decision Making

Module code: UMADQC-15-2

Level: Level 5

For implementation from: 2024-25

UWE credit rating: 15

ECTS credit rating: 7.5

College: College of Business and Law

School: CBL Bristol Business School

Partner institutions: None

Field: Accounting and Finance

Module type: Module

Pre-requisites: Introduction to Management Accounting 2024-25

Excluded combinations: None

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: Not applicable

Features: Not applicable

Educational aims: See Learning Outcomes.

Outline syllabus: This module evaluates developments from the traditional costing techniques introduced in the level 1 Introduction to Management Accounting module such as Activity Based Costing, Target Costing and Life Cycle Costing.

The module also examines the Management Accounting functions of Planning, Decision Making and Control. Different approaches to budgeting systems will be evaluated including their behavioural and motivational aspects. Pricing techniques within the budget setting process will be examined along with different pricing strategies, such as skimming, penetration, complimentary and discrimination.

Methods to manage risk within a range of management decisions such as expected values and decision trees will be examined including multiproduct situations.

The module will also evaluate the use of standard costing and subdivision of variances for controlling business costs and management performance.

Throughout the module student will be extracting and analysing data and information from a variety of different sources: synthesising and critically evaluating information and making reasoned judgements in situations of uncertainty. Think critically and examine problems and issues from a number of perspectives. The student will need to act independently, reflect on learning and seek and make use of feedback.

Part 3: Teaching and learning methods

Teaching and learning methods: Scheduled Learning:

36 contact hours including a blend of weekly lectures, lectorials and tutorials. The lectures will typically introduce topics and comprise delivery of concepts, the lectorials will demonstrate the concepts by illustration and the tutorials will provide students with the opportunity to obtain feedback on technical aspects of their work, to discuss and explore conceptual and professional judgement issues and to develop their business awareness.

Independent Learning

Students will be encouraged to reflect on their learning and assess their progress by working through homework questions. Students have access to the module's BlackBoard site which provides module information, lecture and tutorial solutions,

assessment information, and links to past examinations. Students will be directed towards the University Library online Study Skills resources for the development of skills appropriate to the level and style of the module. Students will be directed on how the resources on this site should be used to develop the skills that will underpin their studies in the module handbook and/or via Blackboard.

EXEMPTIONS

The module is part of a suite of Management Accounting modules seeking to attract exemptions for ICAEW, ACCA and CIMA professional examinations.

Module Learning outcomes: On successful completion of this module students will achieve the following learning outcomes.

MO1 Analyse the applicability of different costing methods to particular problems both in the short and long term

MO2 Evaluate the effectiveness of different approaches to the budgeting process

MO3 Calculate and evaluate the effect of different pricing techniques and strategies

MO4 Use suitable cost information for complex decision making incorporating risk

MO5 Apply the technique of standard costing and variance analysis to control business costs and management performance

MO6 Develop business awareness and demonstrate an understanding of professional judgement in a management accounting context

MO7 Working co-operatively in groups allowing students to participate in shared decision making and negotiating with other group members.

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 150

Reading list: The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/index.html) via the following link <https://uwe.rl.talis.com/index.html>

Part 4: Assessment

Assessment strategy: Assessment Strategy:

70% Examination 2 hours. This is will be primarily based upon a case study business scenario, presented to the students in the examination, with the requirements being multi-faceted, to test a number of syllabus areas, allowing an integrated examination approach to assess the students' ability to differentiate between multiple business decisions.

The examination will allow students to demonstrate their capacity to apply their knowledge to resolve business problems in a controlled conditions environment.

30% Practical Skills Assessment

Students will undertake a series of activities culminating in a group presentation.

The resit assessment is an individual presentation covering a reflection on group work dynamics.

Formative feedback is provided regularly throughout the module delivery allowing both students and staff to identify areas which might require further revision to build understanding.

Assessment tasks:

Examination (First Sit)

Description: Examination 2 hours - on campus (face to face). This is will be primarily based upon a case study business scenario. Presented to the students in the examination and the requirements being multi-faceted, to test a number of syllabus areas. Therefore allowing an integrated examination approach to assess the students' ability to differentiate between multiple business decisions.

Weighting: 70 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4, MO5

Practical Skills Assessment (First Sit)

Description: Students will undertake a series of activities with a final group presentation (15 mins) .

Weighting: 30 %

Final assessment: No

Group work: Yes

Learning outcomes tested: MO1, MO2, MO6, MO7

Examination (Resit)

Description: Examination 2 hours - on campus (face to face)

Weighting: 70 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4, MO5

Practical Skills Assessment (Resit)

Description: Group or group of one presentation (15mins), covering a reflection on group work dynamics.

Weighting: 30 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2, MO6, MO7

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting and Finance [Phenikaa] BA (Hons) 2023-24

Accounting and Business Management [Frenchay] BA (Hons) 2023-24

Accounting and Finance [Frenchay] BA (Hons) 2023-24

Accounting [Frenchay] BSc (Hons) 2023-24

Accounting and Finance [Villa] BSc (Hons) 2023-24

Accounting and Finance [BIBM] BSc (Hons) 2023-24

Accounting and Business Management {Foundation} [Frenchay] BA (Hons) 2022-23

Accounting {Foundation} [Frenchay] BSc (Hons) 2022-23

Accounting and Finance {Foundation} [Frenchay] BA (Hons) 2022-23