



MODULE SPECIFICATION

Part 1: Information			
Module Title	Management Accounting and Decision Making		
Module Code	UMADQC-15-2	Level	Level 5
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	Introduction to Management Accounting 2020-21		
Excluded Combinations	None		
Co- requisites	None		
Module Entry requirements	None		

Part 2: Description
<p>Educational Aims: See Learning Outcomes.</p> <p>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.</p> <p>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.</p> <p>Methods to manage risk within a range of management decisions such as expected values and decision trees will be examined including multiproduct situations.</p> <p>The module will also evaluate the use of standard costing and subdivision of variances for controlling business costs and management performance.</p> <p>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.</p>

STUDENT AND ACADEMIC SERVICES

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, both individually and through team-working, 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.

Part 3: Assessment

Assessment Strategy:

The examination will allow students to demonstrate their capacity to apply their knowledge to resolve business problems under pressure.

Coursework will require students to apply their learning to a practice based case study, demonstrating their ability to carry out research, evaluate relatively complex information and apply their knowledge to arrive at appropriate and well-reasoned recommendations.

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.

Component A: 70% Online remotely invigilated Examination 2 hours

Component B: 30% Group Case Study report 2,000 words.

First Sit Components	Final Assessment	Element weighting	Description
Examination (Online) - Component A	✓	70 %	Examination 2 hours - remotely invigilated for PRSB purposes
Case Study - Component B		30 %	Group case study report 2,000 words
Resit Components	Final Assessment	Element weighting	Description
Examination (Online) - Component A	✓	70 %	Examination 2 hours - remotely invigilated for PRSB purposes
Case Study - Component B		30 %	Individual case study report 1,500 words

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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STUDENT AND ACADEMIC SERVICES

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Reading List	<p>The reading list for this module can be accessed via the following link: https://uwe.rl.talis.com/index.html</p>																	

Part 5: Contributes Towards

This module contributes towards the following programmes of study:

Accounting and Management [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20
 Accounting and Finance [Sep][SW][Frenchay][4yrs] BA (Hons) 2019-20
 Accounting [Sep][SW][Frenchay][4yrs] BSc (Hons) 2019-20
 Accounting and Finance [Sep][FT][Frenchay][3yrs] BA (Hons) 2019-20
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