



## **Module Specification**

### **Applied Management Accounting**

Version: 2025-26, v3.0, Approved

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## Part 1: Information

**Module title:** Applied Management Accounting

**Module code:** UMADQA-15-2

**Level:** Level 5

**For implementation from:** 2025-26

**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 2025-26

**Excluded combinations:** None

**Co-requisites:** Management Accounting and Decision Making 2025-26

**Continuing professional development:** No

**Professional, statutory or regulatory body requirements:** None

## Part 2: Description

**Overview:** This module applies the more technical aspects of Management Accounting topics to specific complex problems.

**Features:** Not applicable

**Educational aims:** See Learning Outcomes.

**Outline syllabus:** The module evaluates alternative manufacturing processes such as Just in Time, Total quality Management, Kaizen Costing, Lean Manufacturing and

Theory of Constraints and their accounting impacts. Techniques for complex decisions such as linear programming (graphical method), learning curve, sensitivity analysis, lease versus buy and capital rationing will be applied to specific examples and the results evaluated.

The module also looks at advanced variance analysis for management control and performance evaluation. The advanced variances will include material mix and yield, labour mix and productivity, sales mix and total volume and planning and operational variances.

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, 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. Timetabled PAL support will also be available. 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** Evaluate the concepts of responsibility accounting and control through advanced variance analysis

**MO2** Evaluate and solve problems associated with multiple short and long term resource constraints

**MO3** Calculate and evaluate the effect of the learning curve on product pricing decisions

**MO4** Identify and evaluate alternative production systems and their relationship with management accounting systems

**Hours to be allocated:** 150

### Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

**Reading list:** The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/modules/umadga-15-2.html) via the following link <https://uwe.rl.talis.com/modules/umadga-15-2.html>

## Part 4: Assessment

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

The coursework is an online Dewis test. The coursework will require students to identify optimal monthly production schedules for each of the two plants of a company operating separately. This is based on unique data about availability of labour, pressed wood, and numbers of aluminium fittings available along with production times and information about the unit profit for each table, chair, desk, and workstation generated by the Dewis system for each student.

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.

Exam: 70% of the assessment is by a 2.5 hour closed book examination.

Coursework: 30% of the assessment is by an online Dewis test.

**Assessment tasks:****Examination** (First Sit)

Description: 2.5 hour examination

Weighting: 70 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4

**Online Assignment** (First Sit)

Description: An Online Dewis test - Individual Coursework

Weighting: 30 %

Final assessment: No

Group work: No

Learning outcomes tested: MO2

**Online Assignment** (Resit)

Description: An Online Dewis test - Individual Coursework

Weighting: 30 %

Final assessment: No

Group work: No

Learning outcomes tested: MO2

**Examination (Resit)**

Description: 2.5 hour examination

Weighting: 70 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3, MO4

**Part 5: Contributes towards**

This module contributes towards the following programmes of study:

Accounting {Foundation} [Frenchay] BSc (Hons) 2023-24

Accounting [Frenchay] - WITHDRAWN BSc (Hons) 2024-25

Accounting and Finance [Villa] BSc (Hons) 2024-25

Accounting and Finance [BIBM] BSc (Hons) 2024-25