



MODULE SPECIFICATION

Part 1: Information			
Module Title	Applied Management Accounting		
Module Code	UMADQA-15-2	Level	2
For implementation from	September 2020		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	FBL	Field	Accounting and Finance
Department	BBS: Accounting, Economics and Finance		
Contributes towards	BSc (Hons) Accounting		
Module type:	Standard		
Pre-requisites	UMADQ7-15-1 Introduction to Management Accounting		
Excluded Combinations	None		
Co- requisites	UMADQC-15-2 Management Accounting and Decision Making		
Module Entry requirements	Not applicable		

Part 2: Description
<p>This module applies the more technical aspects of Management Accounting topics to specific complex problems.</p> <p>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.</p> <p>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.</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> <p>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</p>

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.

Part 3: Assessment: Strategy and Details

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

The coursework is paper or software based portfolio of exam standard questions with feedback to provide both formative and summative assessment and support student self-evaluation and progression.

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% of the assessment is by an examination lasting 2 hours.

Component B: 30% of the assessment is by a portfolio of exam standard questions completed over the semester.

Identify final timetabled piece of assessment (component and element)	Component A	
% weighting between components A and B (Standard modules only)	A: 70%	B: 30%

First Sit

Component A (controlled conditions) Description of each element	Element weighting
1. 2 hour examination	100%
Component B Description of each element	Element weighting
1. Portfolio	100%

Resit (further attendance at taught classes is not required)

Component A (controlled conditions) Description of each element	Element weighting
1. 2 hour examination	100%
Component B Description of each element	Element weighting
1. Portfolio with 500 word reflection	100%

Part 4: Learning Outcomes & KIS Data																										
Learning Outcomes	<p>On successful completion of this module students will be able to:</p> <ul style="list-style-type: none"> Evaluate the concepts of responsibility accounting and control through advanced variance analysis (A) Evaluate and solve problems associated with multiple short and long term resource constraints (A, B) Calculate and evaluate the effect of the learning curve on product pricing decisions (A) Identify and evaluate alternative production systems and their relationship with management accounting systems (A, B) 																									
Key Information Sets Information (KIS)	<table border="1"> <thead> <tr> <th colspan="5">Key Information Set - Module data</th> </tr> </thead> <tbody> <tr> <td colspan="5"><i>Number of credits for this module</i></td> </tr> <tr> <td colspan="4"></td> <td style="border: 2px solid black;">15</td> </tr> <tr> <th>Hours to be allocated</th> <th>Scheduled learning and teaching study hours</th> <th>Independent study hours</th> <th>Placement study hours</th> <th>Allocated Hours</th> </tr> <tr> <td>150</td> <td>36</td> <td>114</td> <td>0</td> <td>150</td> </tr> </tbody> </table>	Key Information Set - Module data					<i>Number of credits for this module</i>									15	Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours	150	36	114	0	150
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Contact Hours	<p>The table below indicates as a percentage the total assessment of the module which constitutes a;</p> <p>Written Exam: Unseen or open book written exam Coursework: Written assignment or essay, report, dissertation, portfolio, project or in class test Practical Exam: Oral Assessment and/or presentation, practical skills assessment, practical exam (i.e. an exam determining mastery of a technique)</p>																									
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Reading List	<p>Reading list link - https://uwe.rl.talis.com/lists/D3B78F55-6436-9D7D-75EB-6E81D64B61B5.html</p>																									

FOR OFFICE USE ONLY

First CAP Approval Date	UVP 10 July 2018 link to UCP Business Case			
Revision ASQC Approval Date		Version	2	<i>Link to RIA</i>