Module Specification

Applied Management Accounting and Corporate Finance

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Contents

Part 1: Information

Module title: Applied Management Accounting and Corporate Finance

Module code: UMADY8-30-2

Level: Level 5

For implementation from: 2026-27

UWE credit rating: 30

ECTS credit rating: 15

College: College of Business and Law

School: CBL Bristol Business School

Partner institutions: None

Field: Accounting and Finance

Module type: Module

Pre-requisites: None

Excluded combinations: None

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: Pre-requisites: students must take UMADY5-30-1 Fundamentals of Management Accounting.

In this module students will analyse data and information from a variety of different sources: starting to develop critical skills to address realistic business problems and making reasoned judgements in situations of uncertainty. Students will think critically and examine problems and issues from a number of business perspectives. The

students will need to act independently, reflect on learning and seek and make use of feedback.

Features: Not applicable

Educational aims: The module helps students understand the variety of work that accountants do in business. It introduces students to the main techniques employed by a financial manager. Students will learn the methods of deciding between alternative investment projects, how companies choose between various financing options, the concept of working capital and how companies manage their working capital.
Students will also employ management accounting techniques including different costing methods, variance analysis decision making techniques and risk assessment tools. The knowledge gained will enable them to develop their critical thinking and business awareness.

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

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.

The application of the Learning Curve Theory will be examined in the context of developing standard cost information.

The module will explore the fundamental objectives of Corporate Finance, the role of the Finance Manager, the Treasury Department and Agency Theory.

The 4 main Investment Appraisal techniques will be studied in depth, including Taxation, Inflation, and Working Capital. The Investment Appraisal decision approaches of Equivalent Annual Cost, Capital Rationing and Lease vs Buy will be further developed.

Working Capital Management will examine the trade off between profitability and liquidity. This will include developing a thorough understanding of the management of receivables, inventory, cash and payables.

The sources of finance element of the syllabus will explore capital structure, i.e. debt vs equity, a detailed knowledge of the key elements of debt and equity financing will be gained including different debt and equity sources.

Part 3: Teaching and learning methods

Teaching and learning methods: Students will be encouraged to PREPARE for tutorials by attending and re-watching lectures as well as reviewing module resources.

During active learning sessions, students will be required to PARTICIPATE with staff and peers, building on their knowledge and supporting other learners.

Students will PRACTISE and apply their learning via scenario based learning activities.

The lectures will typically introduce topics and comprise delivery of concepts, the workshops will demonstrate the concepts by illustration and 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 modules virtual learning environment 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.

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

MO1 Apply Management Accounting and Corporate Finance techniques in a business context.

MO2 Evaluate investment and Management Accounting information to address problems in a range of business scenarios.

MO3 Develop effective risk based decisions and make appropriate recommendations in a Management Accounting and Corporate Finance context.

MO4 Utilise and develop appropriate presentation skills in preparation for use in a professional environment.

Hours to be allocated: 300

Contact hours:

Independent study/self-guided study = 228 hours

Face-to-face learning = 72 hours

Total = 0

Reading list: The reading list for this module can be accessed at readinglists.uwe.ac.uk via the following link https://uwe.rl.talis.com/modules/umady8-30-2.html

Part 4: Assessment

Assessment strategy: The assessment consists of two tasks.

Examination (PSRB requirement) of 3 hours in length 60%:

These 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.

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.

Presentation (40%): A 10 minute individual recorded presentation. The presentation will be based upon an applied business scenario, provided to the students ahead of the submission date.

Assessment tasks:

Presentation (First Sit)
Description: Individual Presentation - 10 minute recorded presentation.
Weighting: 40 %
Final assessment: No
Group work: No
Learning outcomes tested: MO1, MO4

Examination (First Sit)
Description: Examination 3 hours - on campus
Weighting: 60 %
Final assessment: Yes
Group work: No
Learning outcomes tested: MO1, MO2, MO3

Presentation (Resit)

Description: Individual Presentation - 10 minute recorded presentation.

Weighting: 40 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO4

Examination (Resit)

Description: Examination 3 hours - on campus

Weighting: 60 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting and Finance {Foundation}[Frenchay] BA (Hons) 2024-25

Accounting and Finance [Villa] BSc (Hons) 2025-26

Accounting and Finance [Phenikaa] BA (Hons) 2025-26

Accounting and Finance [BIBM] BSc (Hons) 2025-26

Accounting and Finance {Dual} [Taylors] BA (Hons) 2025-26

Accounting and Finance [Frenchay] BA (Hons) 2025-26