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Refer to guidance notes for completion of each section of the specification.

Module Code:	BUS547
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Module Title:	Advanced Management Accounting
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Level:	5	Credit Value:	20
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Cost Centre(s):	GAMG	HECoS code:	N411
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Faculty:	Social & Life Sciences	Module Leader:	Donglin Pei
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Scheduled learning and teaching hours	30 hrs
Total contact hours	30 hrs
Placement / work based learning	0 hrs
Guided independent study	170 hrs
Module duration (total hours)	200 hrs

Programme(s) in which to be offered (not including exit awards)	Core	Option
BA (Hons) Accounting & Finance	✓	<input type="checkbox"/>

Pre-requisites
None

Office use only

Initial approval: 29/06/2018 Version no: 4
 With effect from: 01/09/2019
 Date and details of revision: 05/08/2020 Temporary change to assessment for 2020/21 post Covid-19. Version no: 6
 Revised 24/09/2021 - Temporary assessment extended for 2021-22

Module Aims	
To develop knowledge and skills in the application of management accounting techniques for planning, decision-making, performance evaluation, and control.	

Module Learning Outcomes - at the end of this module, students will be able to	
1	Apply and critically compare the cost classification, accumulation, and allocation approaches and techniques
2	Evaluate the considerations and issues in cost and management accounting system design
3	Identify and prepare cost information for accounting purposes
4	Develop critical thinking and analytical skills in the management accounting context

Employability Skills The Wrexham Glyndŵr Graduate	I = included in module content A = included in module assessment N/A = not applicable
<i>Guidance: complete the matrix to indicate which of the following are included in the module content and/or assessment in alignment with the matrix provided in the programme specification.</i>	
CORE ATTRIBUTES	
Engaged	I,A
Creative	I,A
Enterprising	I,A
Ethical	I,A
KEY ATTITUDES	
Commitment	I,A
Curiosity	I,A
Resilient	I,A
Confidence	I,A
Adaptability	I,A
PRACTICAL SKILLSETS	
Digital fluency	I,A
Organisation	I,A
Leadership and team working	I
Critical thinking	I,A
Emotional intelligence	I,A
Communication	I
Derogations	

Derogations

None

Assessment:

Indicative Assessment Tasks:

Indicative Assessment One:

Each student will be required to undertake one individual research in within the topic area of applying management accounting skills in business context (2000 words).

Indicative Assessment Two:

A closed book exam requiring students to demonstrate their ability to apply their technical and computational skills. (3 hours)

Post Covid-19 Temporary modification valid for 20/21 and 21/22:

Indicative Assessment One: As Above

Indicative Assessment Two:

Each student will be required to undertake a written report to demonstrate their ability to apply their theoretical knowledge and technical and computational skills (2000 words).

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1,4	Coursework	50%
2	1,2,3,4	Examination	50%
Post Covid Temporary modification valid for 20/21 and 21/22:			
1	1, 4	Coursework	50%
2	1,2,3,4	Report	50%

Learning and Teaching Strategies:

Learning will focus on developing the practical skills needed to apply complex management accounting techniques.

This will be achieved by means of lectures, tutorials and directed study. Lectures will be provided to students digitally, a minimum of three working days before the classroom tutorials. The classroom tutorials will facilitate interactive discussion and feedback on the lecture material which forms a basis for group work through practical exercises. The tutorials will be very much based around in-class exercises so as to give the students sufficient 'hands-on' experience. Directed study will allow the students to enhance their understanding of the topics covered.

The module is embedded within the values and practices espoused in the Glyndŵr University's Teaching and Learning and Assessment strategy whereby students are

Learning and Teaching Strategies:

encouraged to take responsibility for their own learning and staff facilitate the learning process, with the aim of encouraging high levels of student autonomy in learning and the capacity to apply it within the wider environment.

Syllabus outline:

1. Activity-based costing
2. Other specialist cost accounting techniques
3. Techniques to aid financial decision-making
4. Variance analysis and standard costing
5. Budgetary systems and quantitative analysis of budgets
6. Performance management information, measurement and reporting
7. Performance information across different sector types
8. Divisional analysis

Indicative Bibliography:**Essential reading**

Peter Attrill & Eddie McLaney (2018): Management Accounting for Decision Makers, 9th edition, Pearson.

Other indicative reading

Datar. S.M. and Rajan, M.V. (2017) Cost Accounting: A Managerial Emphasis, 16th Edition, Pearson Education.

ACCA, Paper F5: Performance management: Study Text, BPP Learning Media

Journals

ACCA Student Accounting Magazine,

ACCA Accounting & Business Research, Taylor & Francis

Accounting, Auditing & Accountability Journal, Emerald

CIMA Financial Management Magazine, CIMA

Journal of Financial Reporting & Accounting, Emerald

Journal of Accountancy, AICPA

International Journal of Financial Accounting & Reporting, Macrothink Institute

Indicative Bibliography:**Websites**

www.icaew.com

www.accaglobal.com

www.cimaglobal.com

www.frc.org.uk

www.managers.org.uk