

Module specification

When printed this becomes an uncontrolled document. Please access the **Module Directory** for the most up to date version by clicking on the following link: **Module directory**

Module code	BUS5A1
Module title	Advanced Management Accounting
Level	5
Credit value	20
Faculty	SLS
Module Leader	Robert Leigh
HECoS Code	100836
Cost Code	GAMG

Programmes in which module to be offered

Programme title	Is the module core or option for this programme
BA (Hons) Accounting & Finance Management	Core

Pre-requisites

None

Breakdown of module hours

Learning and teaching hours	30 hrs
Placement tutor support	0 hrs
Supervised learning e.g. practical classes, workshops	0 hrs
Project supervision (level 6 projects and dissertation modules only)	0 hrs
Total active learning and teaching hours	30 hrs
Placement / work based learning	0 hrs
Guided independent study	170 hrs
Module duration (total hours)	200 hrs

For office use only	
Initial approval date	November 2021
With effect from date	September 2022
Date and details of revision	March 2023 – Updated assessment weightings and Syllabus Outline, added exam duration for implementation from September 2022.
Version number	2

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

Assessment

Indicative Assessment Tasks:

This section outlines the type of assessment task the student will be expected to complete as part of the module. More details will be made available in the relevant academic year module handbook.

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)

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1,4	Coursework	30
2	1,2,3,4	Examination	70

Derogations

None

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 lecturers, 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, which allows the students to gain a 'hands-on' experience. Directed study will also allow students to enhance their understanding of the topics covered.

The module is embedded within the values and practices used in the Glyndwr University's Teaching and Learning and Assessment strategy. Hence, students are encouraged to take responsibility for their own learning and staff facilitate the learning process.

Indicative Syllabus Outline

1. Accounting for management, classification of cost, financial accounting vs management accounting.
2. Data analysis; sampling, forecasting, summarizing and application
3. Accounting for material, labour and overheads, Absorption costing vs marginal costing.
4. Job costing, batch costing and Process costing.
5. Alternative cost accounting techniques: ABC, Target costing, Life cycle costing and TQM.
6. Cost-volume-profit analysis.
7. Variance analysis and standard costing
8. Budgetary systems and quantitative analysis of budgets
9. Performance management information, measurement, and reporting
10. Making capital investment decisions.

Indicative Bibliography:

Please note the essential reads and other indicative reading are subject to annual review and update.

Essential Reads

Atrill, P. and McLaney, E. (2021), *Management Accounting for Decision Makers*. 10th ed. Harlow: Pearson.

Other indicative reading

Datar, S. and Ragan. M. (2021), *Hongren's Cost Accounting: A Managerial Emphasis*. 17th ed. Harlow: Pearson.

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

Employability skills – the Glyndŵr Graduate

Each module and programme is designed to cover core Glyndŵr Graduate Attributes with the aim that each Graduate will leave Glyndŵr having achieved key employability skills as part of their study. The following attributes will be covered within this module either through the content or as part of the assessment. The programme is designed to cover all attributes and each module may cover different areas.

Core Attributes

Engaged
Enterprising
Creative
Ethical

Key Attitudes

Commitment
Curiosity
Resilience
Confidence
Adaptability

Practical Skillsets

Digital Fluency
Organisation
Leadership and Team working
Critical Thinking
Emotional Intelligence
Communication