

## Module specification

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

Module code	ONL501
Module title	Advanced Management Accounting
Level	5
Credit value	20
Faculty	SLS
HECoS Code	100836
Cost Code	GABP

## Programmes in which module to be offered

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

## Pre-requisites

Completion of ONL404 Introduction to Business Finance and Accounting module

## Breakdown of module hours

Learning and teaching hours	20 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
<b>Total active learning and teaching hours</b>	<b>20 hrs</b>
Placement / work based learning	0 hrs
Guided independent study	180 hrs
<b>Module duration (total hours)</b>	<b>200 hrs</b>

<b>For office use only</b>	
Initial approval date	12/08/2020
With effect from date	04/01/2021
Date and details of revision	
Version number	1

## Module aims

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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

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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: Case study - Each student will be required to undertake one individual case study to critically compare the cost classifications and apply the relevant approaches and techniques into the given case (750 words).

Indicative Assessment Two: Case study – Each student will be required to undertake one individual case study to evaluate the management accounting system based on the given case (750 words).

Indicative Assessment Three: Report - Each student will be required to undertake one individual report within the topic area of applying management accounting skills in business context (1500 words).

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1	Case Study	25
2	2	Case Study	25
3	3,4	Report	50

## Derogations

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None

## Learning and Teaching Strategies

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The overall learning and teaching strategy is one of guided independent study, in the form of distance learning requiring ongoing student engagement. On-line material will provide the foundation of the learning resources, to support a blended approach, requiring the students to log-in and engage on a regular basis throughout the eight-week period of the module.

There will be a mix of recorded lectures and supporting notes/slides, containing embedded digital content and self-checks for students to complete as they work through the material and undertake the assessment tasks. The use of a range of digital tools via the virtual learning environment together with additional sources of reading will also be utilised to accommodate learning styles. There is access to a help-line for additional support and chat facilities through Canvas for messaging and responding.

Various assessment forms including Case Study and Report will be used to cover the proposed learning outcomes and test the students' academic performance in relation to the challenges of advanced management accounting.

## **Indicative Syllabus Outline**

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- Cost classification and relevant cost
- Activity-based costing
- Other specialist cost accounting techniques
- Techniques to aid financial decision-making
- Variance analysis and standard costing
- Budgetary systems and quantitative analysis of budgets
- Performance management information, measurement and reporting

## **Indicative Bibliography:**

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

### **Essential Reads**

Peter Atrill & Eddie McLaney (2018): Management Accounting for Decision Makers, 9th edition, Pearson. (Kindle Edition available on Amazon).

### **Other indicative reading**

The following texts are recommended to provide additional reading:

Drury C, (2015) Management and Cost Accounting, 9th edition, Cengage Learning.

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

ACCA, Paper F2: Management accounting: Study Text, BPP Learning Media

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

### **Websites**

[www.icaew.com](http://www.icaew.com)

[www.accaglobal.com](http://www.accaglobal.com)

[www.cimaglobal.com](http://www.cimaglobal.com)

[www.frc.org.uk](http://www.frc.org.uk)

[www.managers.org.uk](http://www.managers.org.uk)

## **Employability skills – the Glyndŵr Graduate**

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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. [Click here to read more about the Glyndwr Graduate attributes](#)

### **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