UNIVERSITY of BRADFORD

Module Descriptor

Management Accounting

Module Code:	AFE5004-B
Academic Year:	2018-19
Credit Rating:	20
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 5
Module Leader:	Dr Chaudhry Ghafran

Additional Tutors:

Pre-requisites:	Introduction to Accounting 2016-17
Co-requisites:	

Contact Hours

Type	Hours
Lectures	24
Tutorials	12
Directed Study	164

Availability Periods

Occurrence	Location/Period
ONA	College of Banking and Financial Studies, Oman / Semester 2 (Feb -
BDA	University of Bradford / Semester 2 (Feb - May)

Module Aims

To develop in students an in-depth understanding of the theory, concepts and techniques used in management accounting in order to support management decision-making processes. To provide students with an appropriate skills base for the formulation of management accounting solutions to problems of a management control and/or strategic management nature.

Outline Syllabus

Role of management accounting.
Costing approaches: absorption costing; variable costing; activity-based costing and activity-based management. accounting information for decision-making: cost behaviour and relevant costs, cost-volume-profit analysis; pricing decisions.
Accounting information for planning and control: budgeting and responsibility accounting; budgetary control and behavioural aspects; standard costing and variance analysis; divisionalisation; transfer pricing and performance measurement.
Modern developments in management accounting: limitations of traditional management accounting; strategic management accounting for competitive advantage; value chain.
Management accounting and quality: accounting for just-in-time systems; customer profitability analysis and balanced scorecard.
Socially responsible accounting.
Break-even and cost benefit issues surrounding environmentally supportive production.

Module Learning Outcomes

On successful completion of this module, students will be able to...

1. Understand the role of management accounting in the overall strategic management and management control processes within organisations.
2. Be conversant with management accounting tools and techniques used in the decision-making processes in organisations.
3. Describe the functions of management accounting and the different theories of decision-making.
4. Examine the suitability and effectiveness of alternative management accounting tools and techniques in different organisational settings.
5. Apply management accounting tools and techniques to deal with management problems/challenges of a strategic and/or management control nature within an organisational context.
6. Develop analytical, calculation and report writing skills.
7. Develop problem-solving skills.
8. Develop group working skills.
9. Develop presentation skills.

Learning, Teaching and Assessment Strategy

Lectures and assigned readings are used to disseminate materials exploring theory, concepts and techniques in management accounting (LOs 1 to 5). Tutorials, which encourage discussion and participation, will further develop your understanding of the theory, concepts and techniques through the use of problems and case studies (LOs 1 to 5). In groups, you will prepare and present solutions to problems and case studies (LO 6, 7, 8 and 9). Additional practice questions will be provided to develop the relevant analytical skills and cement conceptual learning (LOs 2, 3, 4, 5 and 7).

Assessment is based on a closed book examination at the end of the module and coursework (LOs 1, 2, 3, 4, 5, 6 and 7).

Mode of Assessment

Type	Method	Description	Length	Weighting	Final Assess'
Summative	Examination - closed book	Examination - closed book	3 hours	100%	Yes

Legacy Code (if applicable)

MAN2908L

Reading List

To view Reading List, please go to **rebus:list**.