

Module Details	
Module Title	Management Accounting
Module Code	AFE5004-B
Academic Year	2024/5
Credits	20
School	School of Management
FHEQ Level	FHEQ Level 5

Contact Hours	
Type	Hours
Lectures	24
Tutorials	12
Directed Study	164

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 2

Module Aims
<p>This module has a pre-requisite of AFE4005-B. It aims to build on the knowledge in that module to:</p> <ul style="list-style-type: none"> * 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. * 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

A typical syllabus for this module covers:

The 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.

Learning Outcomes

Outcome Number	Description
01	Understand the role of management accounting in the overall strategic management and management control processes within organisations.
02	Be conversant with management accounting tools and techniques used in the decision-making processes in organisations.
03	Describe the functions of management accounting and the different theories of decision-making.
04	Examine the suitability and effectiveness of alternative management accounting tools and techniques in different organisational settings.
05	Apply management accounting tools and techniques to deal with management problems/challenges of a strategic and/or management control nature within an organisational context.
06	Develop analytical, calculation and report writing skills.
07	Develop problem-solving skills.
08	Develop group working skills.
09	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 on-campus at the end of the module (LOs 1, 2, 3, 4, 5, 6 and 7).

Mode of Assessment			
Type	Method	Description	Weighting
Summative	Examination - Closed Book	Closed book invigilated examination (3 hours)	100%

Reading List
To access the reading list for this module, please visit https://bradford.rl.talis.com/index.html

Please note:

This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.

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