

# IB373-12 Advanced Management Accounting

20/21

**Department**

Warwick Business School

**Level**

Undergraduate Level 3

**Module leader**

Angela Lorenz

**Credit value**

12

**Module duration**

10 weeks

**Assessment**

20% coursework, 80% exam

**Study location**

University of Warwick main campus, Coventry

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## Description

### Introductory description

N/A.

[Module web page](#)

### Module aims

This course builds on the second-year Management Accounting course and focuses on the design and implementation of cost management systems. Moving from traditional approaches to recent concepts, the course will focus on the principles relating to cost management system design, the applicability of the design to the business context and the resistance to change within organisations.

### Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

Introduction of recent development in management accounting

Strategic management accounting and strategic cost management  
Design of management control system Budgeting and beyond budgeting  
Organisational and social aspects of management accounting

## **Learning outcomes**

By the end of the module, students should be able to:

- demonstrate understanding of using accounting information for decision making and management control within business organisations.
- critically evaluate alternative management accounting tools and techniques in different organisational settings
- critically discuss academic papers to understand the evolution of management accounting techniques
- analyse case material to understand the application of management accounting techniques

## **Indicative reading list**

The course is underpinned by chapters from the following text:

Drury, Colin, (2017) Management and Cost Accounting (10th Edition) Cengage

The following texts may also be recommended for additional reading and support for sessions which are not covered by the core book above:

Kaplan, R. and Atkinson, Advanced Management Accounting (3rd edition), Prentice Hall.

W. Seal, R.H. Garrison and E.W. Noreen (2015) Management Accounting, 5th Edition, McGraw Hill.

Hopper, T., Northcott, D. and Scapens, R (2007) Issues in Management Accounting, 3rd Edition, Prentice Hall.

Hoque, D. (2003) Strategic Management Accounting, 2nd Edition, Pearson Prentice Hall.

Current research may also be found in such journals as Management Accounting Research (MAR, UK); Journal of Management Accounting Research (JMAR, US); Journal of Cost Management (JCM, US); Accounting Organisations and Society (AOS); Critical Perspectives in Accounting (CPA); Harvard Business Review (HBR), Information and Organization (IO) and Accounting Auditing and Accountability Journal (AAAJ). Accounting Historians Journal (AHJ), Practitioner's articles may also be found in the CIMA journal Financial Management and in the US journal Management Accounting.

## **Subject specific skills**

Understand the benefits of strategic management accounting relative to traditional management accounting;

Utilise management accounting tools and techniques to solve problems of a management control/performance measurement nature within an organisational context.

## **Transferable skills**

Develop analytic, problem-solving and group work skills.

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# Study

## Study time

Type	Required
Lectures	10 sessions of 2 hours (17%)
Seminars	9 sessions of 1 hour (8%)
Private study	35 hours (29%)
Assessment	56 hours (47%)
Total	120 hours

## Private study description

Private Study.

## Costs

No further costs have been identified for this module.

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## Assessment

You do not need to pass all assessment components to pass the module.

### Assessment group D

	Weighting	Study time
Group Report	20%	11 hours
Online Examination	80%	45 hours
Exam		

~Platforms - AEP

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- Online examination: No Answerbook required

## Feedback on assessment

A percentage mark (using the UG 20 point scale) plus individual feedback and developmental comments on assignment coversheet.

[Past exam papers for IB373](#)

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## Availability

### Pre-requisites

To take this module, you must have passed:

- All of
  - IB232-12 Issues in Management Accounting

### Courses

This module is Optional for:

- Year 4 of UIBA-MN34 Law and Business Four Year (Qualifying Degree)
- Year 3 of UIBA-N211 Undergraduate Information Systems Management and Innovation
- Year 4 of UIBA-N214 Undergraduate Information Systems Management and Innovation (with Intercalated Year)
- Year 4 of UIBA-N140 Undergraduate International Business
- Year 4 of UIBA-N1R1 Undergraduate International Business with French
- Year 4 of UIBA-N1R2 Undergraduate International Business with German
- Year 4 of UIBA-N1R3 Undergraduate International Business with Italian
- Year 4 of UIBA-N1R4 Undergraduate International Business with Spanish
- Year 4 of UIBA-MN32 Undergraduate Law and Business Studies
- UIBA-MN37 Undergraduate Law and Business Studies (Qualifying Degree) with Intercalated Year
  - Year 4 of MN37 Law and Business Studies (Qualifying Degree) with Intercalated Year
  - Year 5 of MN37 Law and Business Studies (Qualifying Degree) with Intercalated Year
- UIBA-MN36 Undergraduate Law and Business Studies with Intercalated Year (4+1)
  - Year 4 of MN36 Law and Business Studies with Intercalated Year (4+1)
  - Year 5 of MN36 Law and Business Studies with Intercalated Year (4+1)

This module is Option list A for:

- UIBA-N203 BSc in International Management
  - Year 4 of N203 International Management
  - Year 4 of N203 International Management
- Year 3 of UIBA-N201 BSc in Management
- Year 4 of UIBA-N202 BSc in Management (with Intercalated Year/UPP)
- Year 3 of UIBA-NN35 Undergraduate Accounting and Finance
- UIBA-NN36 Undergraduate Accounting and Finance (with Intercalated Year/Undergraduate Partnership Programme)
  - Year 4 of NN36 Accounting and Finance (Intercalated)
  - Year 4 of NN37 Accounting and Finance (Undergraduate Partnership Programme)

This module is Option list B for:

- UIBA-N201 BSc in Management
  - Year 3 of N230 Management with Finance
  - Year 3 of N250 Management with Marketing
- UIBA-N202 BSc in Management (with Intercalated Year/UPP)
  - Year 4 of N231 Management with Finance (with Intercalated Year)
  - Year 4 of N251 Management with Marketing (with Intercalated Year)