

IB373-15 Advanced Management Accounting

20/21

Department

Warwick Business School

Level

Undergraduate Level 3

Module leader

Angela Lorenz

Credit value

15

Module duration

10 weeks

Assessment

Multiple

Study location

University of Warwick main campus, Coventry

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 evolvement 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.

Understand the different types of management control mechanisms.

Design a balanced performance measurement system in various contexts.

Transferable skills

Develop analytic, problem-solving and group work skills.

Study

Study time

Type	Required
Lectures	9 sessions of 2 hours (12%)
Seminars	9 sessions of 1 hour (6%)
Private study	49 hours (33%)
Assessment	73 hours (49%)
Total	149 hours

Private study description

Private Study.

Costs

No further costs have been identified for this module.

Assessment

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

Assessment group D

	Weighting	Study time	Eligible for self-certification
Group Report	20%	15 hours	No
Group Assignment			
Online Examination	80%	58 hours	No
Exam			

~Platforms - AEP

Assessment group R

	Weighting	Study time	Eligible for self-certification
Online Examination - Resit	100%		No

Exam

~Platforms - AEP

Feedback on assessment

in-class and on my.wbs

[Past exam papers for IB373](#)

Availability

Pre-requisites

To take this module, you must have passed:

- All of
 - [IB232-15 Management Accounting for Decision Making and Control](#)

Courses

This module is Optional for:

- UECA-3 Undergraduate Economics 3 Year Variants
 - Year 3 of L100 Economics
 - Year 3 of L116 Economics and Industrial Organization