

# IB373-15 Advanced Management Accounting

21/22

**Department**

Warwick Business School

**Level**

Undergraduate Level 3

**Module leader**

Angela Lorenz

**Credit value**

15

**Module duration**

10 weeks

**Assessment**

20% coursework, 80% exam

**Study location**

University of Warwick main campus, Coventry

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## Description

### Introductory description

This is an elective module available for WBS and non-WBS students.

The aim of this module is to further develop your understanding of management accounting and management control issues in business organisations, as well as an appreciation of recent developments in management accounting that are designed to meet the needs of business organizations in the 21st century. This module builds on second-year module Issues in Management Accounting.

[Module web page](#)

### Module aims

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## **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.

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## Study

### Study time

| Type          | Required                     |
|---------------|------------------------------|
| Lectures      | 10 sessions of 2 hours (13%) |
| Seminars      | 9 sessions of 1 hour (6%)    |
| Private study | 48 hours (32%)               |
| Assessment    | 73 hours (49%)               |
| Total         | 150 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 D1

|                        | Weighting | Study time |
|------------------------|-----------|------------|
| Group Report (15 CATS) | 20%       | 15 hours   |
| Group Assignment       |           |            |
| In-person Examination  | 80%       | 58 hours   |
| Exam                   |           |            |

~Platforms - AEP

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- Answerbook Green (8 page)
- Students may use a calculator

## **Feedback on assessment**

Feedback provided in-class and on my.wbs.

[Past exam papers for IB373](#)

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## **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:

- UIBA-N20B BSc in Management
  - Year 3 of N20B Management
  - Year 3 of N20B Management
  - Year 3 of N23K Management with Accounting
  - Year 3 of N234 Management with Digital Innovation
  - Year 3 of N235 Management with Entrepreneurship
  - Year 3 of N232 Management with Finance
  - Year 3 of N252 Management with Marketing
  - Year 3 of N23L Management with Strategy and Organisation
- UIBA-MN3C Law and Business Four Year (Qualifying Degree)
  - Year 3 of MN3C Law and Business Four Year (Qualifying Degree)
  - Year 4 of MN3C Law and Business Four Year (Qualifying Degree)
- Year 3 of UIBA-N400 Undergraduate Accounting and Finance
- UIBA-N404 Undergraduate Accounting and Finance (with Foundation Year and Placement/Undergraduate Partnership Programme)
  - Year 5 of N404 Accounting and Finance (Foundation Year and Placement)
  - Year 5 of N405 Accounting and Finance (Foundation Year and UPP)
  - Year 5 of N403 Accounting and Finance (with Foundation Year)
- Year 4 of UIBA-N403 Undergraduate Accounting and Finance (with Foundation Year)
- UIBA-N401 Undergraduate Accounting and Finance (with Placement Year/Undergraduate

Partnership Programme)

- Year 4 of N401 Accounting and Finance (Placement)
- Year 4 of N402 Accounting and Finance (Undergraduate Partnership Programme)
- Year 3 of UCSA-I1N1 Undergraduate Computer Science with Business Studies
- Year 4 of UCSA-I1NA Undergraduate Computer Science with Business Studies (with Intercalated Year)
- Year 1 of UIOA-EEU Undergraduate EU Exchange
- Year 4 of UGEA-RN21 Undergraduate German and Business Studies
- Year 3 of UIPA-L8N1 Undergraduate Global Sustainable Development and Business
- Year 4 of UIPA-L8N2 Undergraduate Global Sustainable Development and Business Studies (with Intercalated Year)
- Year 4 of UIBA-N1RA Undergraduate International Business with French
- Year 4 of UIBA-N1RB Undergraduate International Business with German
- Year 4 of UIBA-N1RC Undergraduate International Business with Italian
- Year 4 of UIBA-N1RD Undergraduate International Business with Spanish
- UIBA-N20F Undergraduate International Management
  - Year 4 of N20F International Management
  - Year 4 of N20F International Management
  - Year 4 of N20S International Management (with Accounting)
  - Year 4 of N20T International Management (with Chinese)
  - Year 4 of N20N International Management (with Digital Innovation)
  - Year 4 of N20P International Management (with Entrepreneurship)
  - Year 4 of N20M International Management (with Finance)
  - Year 4 of N20U International Management (with French)
  - Year 4 of N20L International Management (with Marketing)
  - Year 4 of N20V International Management (with Spanish)
  - Year 4 of N20W International Management (with Strategy and Organisation)
  - Year 4 of N20E Management (with Foundation Year)
  - Year 4 of N234 Management with Digital Innovation
- Year 3 of UIBA-MN3A Undergraduate Law and Business Studies
- UIBA-N20G Undergraduate Management (with Foundation Year and Intercalated Year/Undergraduate Partnership Programme)
  - Year 5 of N20G Management (Foundation Year and Intercalated)
  - Year 5 of N20H Management (Foundation Year and UPP)
  - Year 5 of N23B Management with Finance (with Foundation Year and Intercalated Year)
  - Year 5 of N23C Management with Finance (with Foundation Year and Undergraduate Partnership Programme)
  - Year 5 of N25B Management with Marketing (with Foundation Year and Intercalated Year)
  - Year 5 of N25C Management with Marketing (with Foundation Year and Undergraduate Partnership Programme)
- UIBA-N20E Undergraduate Management (with Foundation Year)
  - Year 4 of N20E Management (with Foundation Year)
  - Year 4 of N23N Management with Accounting (with Foundation Year and Placement Year)

- Year 4 of N23M Management with Accounting (with Foundation Year)
- Year 4 of N23E Management with Digital Innovation (with Foundation Year)
- Year 4 of N23F Management with Entrepreneurship (with Foundation Year)
- Year 4 of N23D Management with Finance (with Foundation Year)
- Year 4 of N254 Management with Marketing (with Foundation Year)
- Year 4 of N23P Management with Strategy and Organisation (with Foundation Year)
- UIBA-N20C Undergraduate Management (with Placement Year/Undergraduate Partnership Programme)
  - Year 4 of N20B Management
  - Year 4 of N20D Management (Undergraduate Partnership Programme)
  - Year 4 of N20C Management (with Placement Year)
  - Year 4 of N20Q Management with Accounting (with Placement Year)
  - Year 4 of N236 Management with Digital Innovation (with Placement Year)
  - Year 4 of N237 Management with Entrepreneurship (with Placement Year)
  - Year 4 of N233 Management with Finance (with Placement Year)
  - Year 4 of N253 Management with Marketing (with Placement Year)
  - Year 4 of N20R Management with Strategy and Organisation (with Placement Year)
- Year 3 of UMAA-G1N4 Undergraduate Mathematics with Business Studies
- Year 4 of UMAA-G1N5 Undergraduate Mathematics with Business Studies (with Intercalated Year)
- Year 1 of UIOA-EOS Undergraduate Overseas Exchange
- Year 4 of UPXA-F3ND Undergraduate Physics and Business Studies (with Intercalated Year)
- Year 3 of UPXA-F3N2 Undergraduate Physics with Business Studies
- Year 1 of UIOA-EUS Undergraduate USA Exchange