

# IB373-15 Advances in Management Accounting

**23/24**

**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 the second year management accounting module IB2320 .

[Module web page](#)

### Module aims

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 the second year management accounting module IB2320 .

## 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.

- Developments in management accounting
- Strategic management accounting and strategic cost management
- Performance evaluation
- Organisational and social aspects of management accounting

## Learning outcomes

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

- Critically evaluate the use of accounting information for decision making and strategic management within business organisations.
- Utilise management accounting tools and techniques to aid strategic management within an organisational context.
- 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.
- Apply analytic, problem-solving and group work skills.
- Utilise management accounting tools and techniques to aid strategic management within an organisational context.

## 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

Utilise management accounting tools and techniques to aid strategic management within an organisational context.

## Transferable skills

Apply analytic, problem-solving and group work skills.

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## Study

### Study time

Type	Required
Lectures	10 sessions of 1 hour (7%)
Seminars	9 sessions of 1 hour (6%)
Online learning (scheduled sessions)	1 session of 1 hour (1%)
Online learning (independent)	10 sessions of 1 hour (7%)
Private study	47 hours (31%)
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 D3

	Weighting	Study time
Group Report (15 CATS)	20%	15 hours
Group Assignment		

	<b>Weighting</b>	<b>Study time</b>
In-person Examination Exam	80%	58 hours

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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](#)

There is currently no information about the courses for which this module is core or optional.