

IB232-15 Management Accounting for Decision Making and Control

26/27

Department

Warwick Business School

Level

Undergraduate Level 2

Module leader

Darren Sparkes

Credit value

15

Module duration

10 weeks

Assessment

20% coursework, 80% exam

Study location

University of Warwick main campus, Coventry

Description

Introductory description

This is an elective module available for WBS and non-WBS students. To find detailed availability and to apply for this module, log in to my.wbs.ac.uk using your normal IT login details and apply via the my.wbs module application system. Once you've secured a place on my.wbs you should apply via your home department's usual process, which usually takes place via eVision. Note that you do not require the module leader's permission to study a WBS module, so please do not contact them to request it.

[Module web page](#)

Module aims

1. The module will build on core concepts introduced in IB146 Accounting for Business, IB116 Foundations of Management Accounting, IB133 Foundations of Accounting, and IB2D3 Accounting in Practice and will further students' understanding of how accounting is used within organisations for the planning, control and evaluation of activity with a special focus on the manager's role.
2. The module will cover technical issues in cost management and performance measurement

systems, and wider issues concerning the role of management accounting in shaping management structures and decisions in manufacturing and service contexts.

The module is also relevant for profit, not-for-profit, public and private sector organisations. It will draw on recent research to explain how accounting systems are designed and function in different organisational and social contexts.

3. The module aims to develop both a technical and critical appreciation of management accounting and an understanding of its strengths and limitations. A key emphasis will be on application, for example, the intelligent use of the information available to managers to aid their decisions and to evaluate the performance of business units and individuals within them.

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.

Short and long term decision making.

Organisational Planning and Control.

Performance Measurement and Management.

Management Accounting and the modern business environment.

Learning outcomes

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

- Discuss the technical and conceptual issues of costing and management control systems and their effect on behaviour
- Discuss the need for tailored cost management approaches for different contexts.
- Apply and interpret performance control and short-term decision making techniques to suit different organisational contexts..
- Evaluate the alternative approaches to investment appraisal and its practical applications.
- Discuss and apply financial divisional performance measures and their impact on management decisions.
- Explain the theory of optimal transfer pricings.
- Discuss and apply alternative transfer pricing approaches.
- Discuss the behavioural implications of alternative transfer pricing approaches in a range of organisational contexts.
- Evaluate the need for balanced performance measurement systems aligned to corporate strategy.
- Evaluate the need for a greater external focus in management accounting and the roles of strategic management accounting.
- Develop and demonstrate analytical, and problem solving skills.
- Understand the relationship between theoretical work in management accounting and management accounting practice.
- Evaluate and interpret management accounting information and its relevance to management decisions.

- Appreciate the cultural and organisational environment and its influences on management accounting theory and practice.

Indicative reading list

[Reading lists can be found in Talis](#)

Subject specific skills

Demonstrate technical skills related to the preparation and presentation of management accounting information.

Apply management accounting concepts and practices to analyse business problems and make recommendations.

Prepare and present management accounting information in an appropriate format and in a professional manner.

Transferable skills

Develop and demonstrate written communication skills .

Apply electronic calculation techniques where appropriate.

Develop and demonstrate group work skills, oral communication and presentation skills.

Study

Study time

Type	Required
Lectures	11 sessions of 1 hour (7%)
Seminars	9 sessions of 1 hour (6%)
Online learning (independent)	10 sessions of 1 hour (7%)
Private study	47 hours (31%)
Assessment	73 hours (49%)
Total	150 hours

Private study description

Directed reading; assessment & examination preparation; 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 D9

Assessment component	Weighting	Study time	Eligible for self-certification
Group Presentation (15 CATS) Tutor assessed student presentations.	20%	15 hours	No
Reassessment component			
Individual Assignment			Yes (extension)
Assessment component			
Centrally-timetabled examination (On-campus) <ul style="list-style-type: none">• Answerbook Green (8 page)• Students may use a calculator	80%	58 hours	No
Reassessment component is the same			

Feedback on assessment

Feedback via my.wbs.

[Past exam papers for IB232](#)

Availability

Pre-requisites

Management and non-WBS students will also be required to take bridging materials.

To take this module, you must have passed:

- All of
 - [IB116-15 Foundations of Management Accounting](#)
 - [IB146-15 Accounting for Business](#)
 - [IB133-15 Foundations of Accounting](#)
 - [IB2D3-15 Accounting in Practice](#)

Post-requisite modules

If you pass this module, you can take:

- IB373-15 Advances in Management Accounting

Courses

Course availability information is based on the current academic year, so it may change.

This module is Core for:

- Year 2 of UIBA-N400 Undergraduate Accounting and Finance
- UIBA-N404 Undergraduate Accounting and Finance (with Foundation Year and Placement/Undergraduate Partnership Programme)
 - Year 3 of N4N7 Accounting and Finance (Foundation Year and Intercalated)
 - Year 3 of N404 Accounting and Finance (Foundation Year and Placement)
 - Year 3 of N405 Accounting and Finance (Foundation Year and UPP)
 - Year 3 of N403 Accounting and Finance (with Foundation Year)
- Year 3 of UIBA-N403 Undergraduate Accounting and Finance (with Foundation Year)
- UIBA-N401 Undergraduate Accounting and Finance (with Placement Year/Undergraduate Partnership Programme)
 - Year 2 of N401 Accounting and Finance (Placement)
 - Year 2 of N402 Accounting and Finance (Undergraduate Partnership Programme)

This module is Optional for:

- Year 3 of UECA-L1N3 BSc Economics and Management with Placement Year
- UIBA-N20B BSc in Management
 - Year 2 of N20B Management
 - Year 2 of N20B Management
 - Year 2 of N23K Management with Accounting
 - Year 2 of N234 Management with Digital Business
 - Year 2 of N235 Management with Entrepreneurship
 - Year 2 of N232 Management with Finance
 - Year 2 of N252 Management with Marketing
 - Year 2 of N23L Management with Strategy and Organisation
- Year 1 of UIOA-EEU Undergraduate EU Exchange
- Year 2 of UECA-L1N2 Undergraduate Economics and Management
- Year 4 of UGEA-RN21 Undergraduate German and Business Studies
- Year 2 of UIPA-L8N1 Undergraduate Global Sustainable Development and Business
- Year 2 of UIPA-L8N2 Undergraduate Global Sustainable Development and Business Studies

(with Intercalated Year)

- UIBA-N20F Undergraduate International Management
 - Year 2 of N20F International Management
 - Year 2 of N20F International Management
 - Year 2 of N20S International Management (with Accounting)
 - Year 2 of N20T International Management (with Chinese)
 - Year 2 of N20P International Management (with Entrepreneurship)
 - Year 2 of N20M International Management (with Finance)
 - Year 2 of N20U International Management (with French)
 - Year 2 of N20L International Management (with Marketing)
 - Year 2 of N20V International Management (with Spanish)
 - Year 2 of N20W International Management (with Strategy and Organisation)
 - Year 2 of N20N International Management with Digital Business
 - Year 2 of N20E Management (with Foundation Year)
 - Year 2 of N234 Management with Digital Business
- UIBA-N220 Undergraduate International Management (with Foundation Year)
 - Year 3 of N220 International Management (with Foundation Year)
 - Year 3 of N221 International Management with Accounting (with Foundation Year)
 - Year 3 of N226 International Management with Chinese (with Foundation Year)
 - Year 3 of N223 International Management with Digital Business (with Foundation Year)
 - Year 3 of N224 International Management with Entrepreneurship (with Foundation Year)
 - Year 3 of N222 International Management with Finance (with Foundation Year)
 - Year 3 of N227 International Management with French (with Foundation Year)
 - Year 3 of N225 International Management with Marketing (with Foundation Year)
 - Year 3 of N228 International Management with Spanish (with Foundation Year)
 - Year 3 of N229 International Management with Strategy and Organisation (with Foundation Year)
- UIBA-N20J Undergraduate Management (with Foundation Year and Placement Year/Undergraduate Partnership Programme)
 - Year 3 of N20J Management (Foundation Year and Placement)
 - Year 3 of N20K Management (Foundation Year and UPP)
 - Year 3 of N23H Management with Digital Business (with Foundation Year and Placement Year)
 - Year 3 of N23J Management with Entrepreneurship (with Foundation Year and Placement Year)
 - Year 3 of N23G Management with Finance (with Foundation Year and Placement Year)
 - Year 3 of N255 Management with Marketing (with Foundation Year and Placement Year)
- UIBA-N20E Undergraduate Management (with Foundation Year)
 - Year 3 of N20E Management (with Foundation Year)
 - Year 3 of N23N Management with Accounting (with Foundation Year and Placement Year)
 - Year 3 of N23M Management with Accounting (with Foundation Year)
 - Year 3 of N23E Management with Digital Business (with Foundation Year)

- Year 3 of N23F Management with Entrepreneurship (with Foundation Year)
- Year 3 of N23D Management with Finance (with Foundation Year)
- Year 3 of N252 Management with Marketing
- Year 3 of N254 Management with Marketing (with Foundation Year)
- Year 3 of N23P Management with Strategy and Organisation (with Foundation Year)
- UIBA-N20C Undergraduate Management (with Placement Year/Undergraduate Partnership Programme)
 - Year 2 of N20M International Management (with Finance)
 - Year 2 of N20B Management
 - Year 2 of N20D Management (Undergraduate Partnership Programme)
 - Year 2 of N20C Management (with Placement Year)
 - Year 2 of N20Q Management with Accounting (with Placement Year)
 - Year 2 of N236 Management with Digital Business (with Placement Year)
 - Year 2 of N235 Management with Entrepreneurship
 - Year 2 of N237 Management with Entrepreneurship (with Placement Year)
 - Year 2 of N232 Management with Finance
 - Year 2 of N233 Management with Finance (with Placement Year)
 - Year 2 of N253 Management with Marketing (with Placement Year)
 - Year 2 of N23L Management with Strategy and Organisation
 - Year 2 of N20R Management with Strategy and Organisation (with Placement Year)
- UIOA-EOS Undergraduate Overseas Exchange
 - Year 1 of UEOS Undergraduate Overseas Exchange
 - Year 1 of UEOS Undergraduate Overseas Exchange
- Year 1 of UIOA-EUS Undergraduate USA Exchange