Module Descriptor

Title	Advanced Management Accounting		
Session	2026/27	**Status**	**Approved**
Code	ACCT11026	**SCQF Level**	11
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Gerry McPake		

Summary of Module

This module builds on the knowledge gained from the Strategic Management Accounting module which focussed on the disciplines of cost and management accounting used to control costs and support decision making. This module will cover the tools and techniques that generate information needed to evaluate and improve present and projected performance.

The areas covered include forecasting; applications of linear mathematical methods to optimise decisions with constraints; multi-product break-even analysis; strategic cost management philosophy and techniques including activity-based costing, target costing and life-cycle costing; approaches to risk management and measurement, internal and external pricing, and approaches to performance measurement. Students will apply Excel-based tools and techniques in the organisation, analysis, and evaluation of a wide range of business data and understand issues involved in the management of Big Data and application of Analytics.

The learning outcomes covered in this module promote many non-subject specialist skills such as problem-solving skills and thinking skills. The module also offers students the opportunity to conceptualise and debate a range of contemporary issues relating to management accounting.

Module Delivery Method	**On-Campus[1]**	**Hybrid[2]**	**Online[3]**	**Work -Based Learning[4]**
	☐	☒	☐	☐

Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☐ London	☐ Online / Distance Learning ☐ Other (specify)

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

			☒ Paisley			
Terms for Module Delivery	Term 1	☐	Term 2	☒	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Develop an in-depth knowledge and understanding of the quantitative techniques utilised by the management accountant.
L2	Demonstrate an in-depth understanding of the strategic cost management accounting techniques available to the management accountant.
L3	Deal with risk and other complex issues arising from the business problems and decisions faced by the management accountant.
L4	Analyse and summarise complex quantitative, financial and accounting information that is within the domain of the management accountant.
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 11** Demonstrate a critical understanding of the principal theories and concepts of management accounting. A systematic knowledge and understanding of management accounting issues informed by the current academic discipline. A critical understanding of a range of specialized concepts; theories and models based on empirical research findings that underpin the study and practice of management accounting. Continue to advance their knowledge and understanding and develop new skills to a high level.
Practice: Applied Knowledge and Understanding	**SCQF 11** Use a significant range of practical skills, and techniques associated with the practice of management accounting. Show a comprehensive understanding of techniques applicable to management accounting. Demonstrate originality in the application of knowledge, together with a practical understanding of how established techniques of research and enquiry are used to create and interpret knowledge in management accounting.
Generic Cognitive skills	**SCQF 11** Deal with complex issues both systematically and creatively, whilst making rigorous, robust judgments in the absence of complete data.
Communication, ICT and Numeracy Skills	**SCQF 11**

	Persuasively communicate strategic conclusions to specialist and non-specialist audiences using a wide range of ICT applications. Undertake a critical evaluation of a range of numerical and graphical management accounting data.
Autonomy, Accountability and Working with Others	**SCQF 11** Demonstrate autonomy and originality in tackling and solving problems, and act autonomously in planning and implementing tasks at a professional and equivalent level.

Prerequisites	**Module Code** ACCT11024	**Module Title** Management Accounting
	Other	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Laboratory / Practical Demonstration / Workshop	36
Asynchronous Class Activity	30
Independent Study	134
Please select	
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: The following materials form the essential underpinning for the module content and ultimately for the learning outcomes: CIMA Study Text Paper P2, BPP Learning Materials, or Kaplan Publishing 2019 syllabus onwards. And to a lesser extent: CIMA Study Text Paper P1, BPP Learning Materials or Kaplan Publishing 2019 syllabus onwards. Evans, R. (2020) (3rd edition onwards), Business Analytics, Pearson Education

In addition, professional and academic articles will be advised by the module coordinator on the commencement of the module- with a particular focus on articles relevant to the coursework assignment.

(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements

In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time.

For the purposes of this module, academic engagement equates to the following:

Regular attendance and participation in timetabled workshops, preparation for workshops utilising VLE resources, submission of assessments by deadline.

Equality and Diversity

The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.

Students will normally be required to use standard business software such as Word and Excel as a fundamental part of their course- individual circumstances can be assessed and support provided where students face difficulties in using such software (as below).

(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☐ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	Accounting, Finance & Law
Moderator	C Shrestha
External Examiner	S Gad
Accreditation Details	Professional exemptions from the Chartered Institute of Management Accountants.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	MD Version 3

Assessment (also refer to Assessment Outcomes Grids below)

Assessment 1
(Accounting) Analytics assignment: an Excel-based analytics assignment for various analytics objectives with a large data set with accomanying report(s) 40%
Assessment 2
Examination (closed-book and Excel-based) 60%
Assessment 3
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Analytics assignment	☐	☐	☐	☒	☐	40	

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Examination	☒	☒	☒	☐	☐	60	2.50

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
Combined total for all components						100%	2.50 hours

Change Control

What	**When**	**Who**
Re-wording of LOs for clarity (no fundamental changes)	25/02/25	Dr Gerry McPake
Rebalancing of Assessment Outcomes Grid for clarity and to avoid duplication	25/02/25	Dr Gerry McPake