

University of the West of Scotland

Module Descriptor

Session: 2024/25

Title of Module: Advanced Management Accounting			
Code: ACCT11026	SCQF Level: 11 (Scottish Credit and Qualifications Framework)	Credit Points: 20	ECTS: 10 (European Credit Transfer Scheme)
School:	School of Business & 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 optimize 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

Face-To-Face	Blended	Fully Online	HybridC	Hybrid 0	Work-Based Learning
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

See Guidance Note for details.

Campus(es) for Module Delivery

The module will normally be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit) (tick as appropriate)						
Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Add name

Term(s) for Module Delivery					
(Provided viable student numbers permit).					
Term 1	<input type="checkbox"/>	Term 2	<input checked="" type="checkbox"/>	Term 3	<input type="checkbox"/>

Learning Outcomes: (maximum of 5 statements)	
At the end of this module the student will be able to:	
L1	Develop an in-depth knowledge and understanding of forecasting techniques.
L2	Demonstrate an in-depth understanding and assessment of a selection of management accounting techniques.
L3	Deal with complex issues arising from the use of a range of management accounting techniques.
L4	Analyse and summarise complex management accounting information for decision-making.

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)	<p>SCQF Level 11</p> <p>Demonstrate a critical understanding of the principal theories and concepts of management accounting.</p> <p>A systematic knowledge and understanding of management accounting issues informed by the current academic discipline.</p> <p>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.</p> <p>Continue to advance their knowledge and understanding and develop new skills to a high level.</p>

Practice: Applied Knowledge and Understanding	<p>SCQF Level 11</p> <p>Use a significant range of practical skills, and techniques associated with the practice of management accounting.</p> <p>Show a comprehensive understanding of techniques applicable to management accounting.</p> <p>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.</p>	
Generic Cognitive skills	<p>SCQF Level 11</p> <p>Deal with complex issues both systematically and creatively, whilst making rigorous, robust judgments in the absence of complete data.</p>	
Communication, ICT, and Numeracy Skills	<p>SCQF Level 11</p> <p>Persuasively communicate strategic conclusions to specialist and non-specialist audiences using a wide range of ICT applications.</p> <p>Undertake a critical evaluation of a range of numerical and graphical management accounting data.</p>	
Autonomy, Accountability and Working with others	<p>SCQF Level 11</p> <p>Demonstrate autonomy and originality in tackling and solving problems, and act autonomously in planning and implementing tasks at a professional and equivalent level.</p>	
Pre-requisites:	Before undertaking this module, the student should have undertaken the following:	
	Module Code:ACCT11024	Module Title: Management Accounting
	Other:	
Co-requisites	Module Code:	Module Title:

*Indicates that module descriptor is not published.

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	Student Learning Hours (Normally totalling 200 hours):

undertaken to achieve the module learning outcomes are stated below:	(Note: Learning hours include both contact hours and hours spent on other learning activities)
Laboratory/Practical Demonstration/Workshop	36
Independent Study	134
Asynchronous Class Activity	30
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
	Hours Total = 200 hrs
**Indicative Resources: (eg. Core text, journals, internet access)	
<p>The following materials form the essential underpinning for the module content and ultimately for the learning outcomes:</p> <p>CIMA Study Text Paper P2, BPP Learning Materials, or Kaplan Publishing 2019 syllabus onwards.</p> <p>And to a lesser extent: CIMA Study Text Paper P1, BPP Learning Materials or Kaplan Publishing 2019 syllabus onwards.</p> <p>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.</p>	
(**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, and	

course-related learning resources, and complete assessments and submit these on time.

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, and Law
Assessment Results (Pass/Fail)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
School Assessment Board	School of Business & Creative industries
Moderator	Chaman Shrestha
External Examiner	S. Gad
Accreditation Details	Professional exemptions from the Chartered Institute of Management Accountants.
Changes/Version Number	MD Version 2 24/25

Assessment: (also refer to Assessment Outcomes Grids below)

Mid-term case study/data analysis assignment, weighted at 40%. A minimum mark of 39.5% is required to satisfy the aggregate rule. Word Limit is approximately 2,500 (+/- 10%) words. End of trimester exam, weighted at 60% of the final module mark. A minimum mark of 39.5% must be gained to satisfy the aggregate rule.

Assessment 1 – An Excel-based “Accounting Analytics” assignment: conducting various analytics objectives with a large data set using features and tools of Excel with accompanying report(s). (40%)

Assessment 2 – Examination at end of term (closed book, invigilated, and Excel-based). (60%)

(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.)

Assessment Outcome Grids (See Guidance Note)

Component 1							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Analytics assignment (Excel-based)	x	x	x	x	x	40%	0

Component 2							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
	x	x	x	x	x	60%	2.5hrs

Component 3							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Combined Total for All Components						100%	2.5 hours

Version Number: MD Template 2 (2024-25)