Module Title	**Management Accounting – Performance Evaluation**
Module Code	**6AG523**
Date of Approval	**July 2013** **Minor Modified** **June 2014**
Pre-requisite	**Management Accounting or equivalent**
Module Level	**6**
Credit value	**20**
Total Number of Learning Hours	**200**
Key Words	Strategic management accounting, management accounting control, performance measurement

Module Delivery Mode

Online/Distance	Blended/Face to face	Work-based learning
✓	✓	

Module Description

This module expands on the knowledge and understanding you have gained on previous management accounting modules. Management Accountants require a good understanding in management accounting concepts and techniques in order to provide managers with useful information. You will need to be able to clearly present this information to employees and managers at all levels in a business especially those without any financial knowledge. You will learn how to critically evaluate tools and techniques and then apply them to scenarios. The main areas of study will be control, performance measurement and strategic management accounting.

This module runs over one semester and consists of lectures, including guest lecturers from industry and seminars. Be prepared to join in with group work during the seminars as we discuss many of the current issues in management accounting. At this level the focus of your work will be on the communication of the information and not the creation of the numbers.

Module Learning Outcomes

On successful completion of the module, students will be able to:

1 Demonstrate the ability to apply concepts in management accounting control and performance measurement to various business scenarios and case studies.

2 Investigate, critically analyse and present an appropriate management accounting response to a current or modern business problem or issue.

Module Content

Firstly you will look at how a business is controlled investigating both the financial controls and the behavioural controls that are available. You will then move onto budgeting and how to calculate and interpret budgeted numbers so you can improve the performance of the business. This will include some analysis using advanced variances. This leads on to performance measurement tools and also the challenges that multi divisional companies have with managing their performance along with transfer pricing issues. How companies compare to each other with benchmarking and how this is also useful within the not for profit sectors. You will also learn about incentives and rewards and how if these are not set correctly can have dysfunctional consequences for your organisation which also links into some ethical dilemmas. You will discuss the current issues in strategic management accounting and review some of the main cost management theories. Pricing is discussed along with the different methods of calculating a cost plus base as well as looking at the market environment.

Module Learning and Teaching Methods

Mode: Blended/Face to Face

Scheduled learning and teaching activities:	25%
Guided independent study:	75%
Placement/study abroad:	0%
Total	100%

Activity type	**Hours**	**Category**
Lectures	24	1
Seminars	26	1
Guided independent study	150	2

This module will be taught by a mixture of formal lectures (two hours per week) and seminars (two hours per week) plus a guest lecture over one semester. You are expected to read and prepare prior to all the lectures and seminars. You are required to take an active part in all sessions

Mode: Online

Activity type	**Hours**	**Category**
Set learning content + self-paced tasks	70 hours	1
Facilitated synchronous and/or asynchronous learning activities	10 hours	1
Formative activity	10 hours	1
Formative peer feedback	10 hours	1
Guided Independent Studies:	100 hours	2
Total Hours	200	

Total Learning Hours in each category:

Category 1: 70+10+10+10 = 100 (50%)
Category 2: 100 hours (50%)

This module is based on the Self-Paced Supported Online Learning Delivery Model:

You will be provided with a set number of units of learning content. Content can be textual; can include video and audio material, screencasts or presentations with voiceovers. This will be supported by additional optional activities such as discussion forums to enable you to ask questions from your peers and tutor to clarify your understanding and to engage in further development of the principles and ideas addressed.

Module Assessment Method	**Blended/Face to Face** You will have access to computer based resources on line with instant answers and feedback for the technical areas covered. Also during the seminars you will work in groups to produce a short presentation to the class. This will be discussed with you to critically evaluate your performance and provide feedback on how you can improve your presentation style. You will also receive continual informal formative feedback during seminars and workshops and you will receive feedback on your summative assignments. **Mode: Online** You will be given formative learning activities such as practice examples, worked examples and online quizzes which will enable you to interact, apply & exchange knowledge. You will also be provided with the opportunity to participate in a set number of live classroom sessions during the module; this will provide you with 'real time' access to your tutor and an opportunity to collaborate with your peers. Recordings of these sessions will be made available for students who are unable to attend and for all students to use as preparation for the module assessment. **Module Assessment** **Mode: Blended/Face to Face** **Coursework 30% / Coursework 70%** There will be two stages of summative assessment of this module **Coursework 1 30% weighting** You will research and present an appropriate response relating to a current management accounting problem or issue. **Coursework 2 70% weighting** Using a case study approach you will demonstrate your ability to critically analyse a variety of business situations and justify your proposed solutions. **Mode: Online** There will be two stages of summative assessment of this module **Coursework 1 30% weighting** You will research and present an appropriate response relating to a current management accounting problem or issue. **Coursework 2 70% weighting** Using a case study approach you will demonstrate your ability to critically analyse a variety of business situations and justify your proposed solutions.
Reading list	**Reading list LINK TO ASPIRE**

Key Text
Drury, C. (2012) Management and Cost Accounting. 8th edition. London: Cengage Learning.

Reading list

Atrill, P. and McLaney, E. (2012) Management Accounting for Decision Makers .7th edition. Harlow: Pearson Education

Bhimani, A., Horngren, C.T, Datar, S.M. and Foster, G. (2012) Management and Cost Accounting. 5th edition. Harlow: Pearson Education

Burns, J., Quinn, M., Warren, L. and Oliveira, J. (2013) Management Accounting. Maidenhead: McGraw-Hill.

Gowthorpe, C. (2010) Management Accounting. London: Cengage Learning

Hoque, Z. (2003) Strategic Management Accounting Concepts, Processes and Issues. 2nd Edition. Australia: Pearson Prentice Hall.

Johnson, G. & Scholes, K. (2010) Exploring Strategy. Text and cases. 9th edition. Harlow: Prentice Hall.

Lucey, T (2009) Costing. 7th Edition. London: Cengage Learning

Merchant, K. and Van der Stede, W. (2012) Management Control Systems. Performance Measurement, Evaluation and Incentives. 3rd Edition.   Harlow: FT Prentice Hall.

Needles, B.E. and Crosson, S.V. (2011) Managerial Accounting Principles. 9th Edition. London: Cengage Learning.

Pears, R. and Shields, G. (2013) Cite Them Right. 9 th edition. Basingstoke: Palgrave Macmillan.

Seal, W. (2011) Management Accounting for Business Decisions. Maidenhead: McGraw-Hill.

Seal, W., Garrison, R., Utah, P. and Noreen, E. (2012) Management Accounting. 4th edition. Maidenhead: McGraw Hill.

Weetman, P. (2010) Management Accounting. 2nd edition, Harlow: Pearson Education.

Young, S,M. (2012) Readings in Management Accounting 6th Edition. New Jersey USA: Prentice Hall.

Web sites including:
www.CIMAGLOBAL.com
www.ACCA.co.uk
www.ICAEW.co.uk
Journals

Accounting, organizations and society
British accounting review :
International journal of accounting : education and research
Harvard Business Review
Journal of accounting and public policy
Journal of international financial management and accounting

Online Reading List: LINK TO ASPIRE

Reading list

Atrill, P. and McLaney, E. (2012) Management Accounting for Decision Makers .7th edition. Harlow: Pearson Education

Johnson, G. & Scholes, K. (2010) Exploring Strategy. Text and cases. 9th edition. Harlow: Prentice Hall.

Merchant, K. and Van der Stede, W. (2012) Management Control Systems. Performance Measurement, Evaluation and Incentives. 3rd Edition.   Harlow: FT Prentice Hall.

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Weetman, P. (2010) Management Accounting. 2nd edition, Harlow: Pearson Education.

Web sites including:
www.CIMAGLOBAL.com
www.ACCA.co.uk
www.ICAEW.co.uk
Journals

Accounting, organizations and society
British accounting review :
International journal of accounting : education and research
Harvard Business Review
Journal of accounting and public policy
Journal of international financial management and accounting