1. **Title of the module**

BUSN8018 (CB8018) Advanced Management Accounting

1. **School or partner institution which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 7

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Autumn or Spring

1. **Prerequisite and co-requisite modules**

None

1. **The programmes of study to which the module contributes**

MSc Finance (International Accounting)

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 Demonstrate comprehensive knowledge and systematic understanding of the purpose, conceptual basis, functioning and limitations of management accounting techniques when employed for management control purposes

8.2 Demonstrate comprehensive knowledge and systematic understanding of the technical processes involved in the preparation and use of management accounting information in international and multinational settings and of possible alternative approaches plus a critical awareness of the limitations of management accounting techniques

8.3 Deal with complex management accounting issues and make sound suggestions at a professional level.

8.4 Critically evaluate current research in management accounting and its deficiencies in providing information for managerial decision making.

8.5 Demonstrate coordination and analytical skills in identifying suitable management accounting techniques in providing managerial information for decision making and ability to communicate such information to specialist and non-specialist audiences.

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 Critically evaluate complex material

9.2 Solve problems in the absence of complete data and make sound suggestion for decision making

9.3 Plan, work and study independently and in a group

9.4 Conduct research and relate to practical issues

9.5 Identify, research, organise and manipulate relevant knowledge

9.6 Communicate orally and in writing

1. **A synopsis of the curriculum**

The module provides a comprehensive understanding and critical evaluation of management accounting techniques when employed for management control and performance measurement and management purposes.

1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Drury, C. (2015) *Management and Cost Accounting*, 9th Edn. London: Cengage Learning,

Merchant, K.A and Van der Stede, W.A. (2016) *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 3rd Edn. Harlow: Prentice Hall

1. **Learning and teaching methods**

Total contact hours: 36

Private study hours: 114

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods

In-Course Test 1 (20%)

In-Course Test 2 (20%)

Group Presentation (20%)

Individual Essay (2000 words) (40%).

13.2 Reassessment methods

Reassessment Instrument: 100% coursework.

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *9.1* | *9.2* | *9.3* | *9.4* | *9.5* | *9.6* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |  |  |  |
| Lectures | **X** | **X** | **X** | **X** |  | **X** | **X** |  |  |  |  |
| Seminars | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Private study | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| **Assessment method** |  |  |  |  |  |  |  |  |  |  |  |
| In-course tests | **X** | **X** | **X** | **X** |  | **X** | **X** | **X** |  | **X** | **X** |
| Group presentation | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Individual Essay | **X** | **X** | **X** | **X** | **X** | **X** |  | **X** | **X** | **X** | **X** |

1. **Inclusive module design**

The School recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Canterbury

1. **Internationalisation**

A key feature of the module is to enhance students’ understanding of the function of management accounting techniques in an international/decentralised organisational context.

**FACULTIES SUPPORT OFFICE USE ONLY**

**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
| 03/07/2017 |  | September 2017 | 8, 9, 10, 11, 12, 13, 14, 15,17 |  |
|  |  |  |  |  |

Revised FSO Jan 2018