1. **Title of the module**

ACCT5070 (AC507) Management Accounting II *(Taught Canterbury)*

ACCT5071 (AC507) Management Accounting II *(Taught Medway)*

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 6

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

30 credits (15 ECTS)

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

Autumn and Spring

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

Prerequisites: ACCT5200 or AC5210 Management Accounting I *(Taught Canterbury)*

BUSN7280 Intermediate Management Accounting *(Taught Medway)*

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

BA Accounting & Finance and associated programmes

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

8.1 critically appraise the contexts in which accounting operates

8.2 critically review the conceptual underpinning of management accounting

8.3 critically examine the developments in the technical language and practices of management accounting

8.4 critically evaluate the contemporary theories and evidence concerning aspects of the role and functioning of management accounting

8.5 discover the uses and limitations of a range of quantitative techniques in solving management accounting problems

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

9.1 extract and analyse data from multiple sources

9.2 work independently and manage their time effectively

9.3 use communications and information technology in acquiring, analysing and communicating information

9.4 communicate effectively both orally and in writing

9.5 analyse and draw reasoned conclusions and make recommendations in relation to primarily unstructured problems

1. **A synopsis of the curriculum**

The module examines contemporary management accounting issues at an advanced level. It takes an interdisciplinary perspective and draws on the knowledge and techniques acquired in Stages 1 and 2 core modules. The module explores the role of management accounting within the context of strategic management and management control. The module traces and evaluates recent major changes in management accounting and aims to increase students’ awareness of how management accounting is used in managing organisations and the impact of organisational and social context on management accounting practice and effectiveness.

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

Drury, C. (2018), *Management and Cost Accounting*, London: Cengage Learning.

Merchant, K. and Van der Stede, W. (2017), *Management Control Systems: Performance Measurement, Evaluation and Incentives,* Harlow: Prentice Hall.

1. **Learning and teaching methods**

Total contact hours: 65

Private study hours: 235

Total study hours: 300

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

Exam, 3 hours (70%)

Group Presentation (10%)

In course Test - MCQ and Problem Solving (45 minutes) (10%)

In-Class Essay (45 minutes) (10%)

13.2 Reassessment methods

Reassessment Instrument: 100% exam

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* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |  |  |
| Lectures | **x** | **x** | **x** | **x** | **x** |  |  |  |  |  |
| *Seminars* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *Assessment hours* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *Private Study* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| ***Total*** |  |  |  |  |  |  |  |  |  |  |
| **Assessment method** |  |  |  |  |  |  |  |  |  |  |
| *Test- MCQ* | **x** | **x** | **x** | **x** |  | **x** | **x** |  |  |  |
| *Group case study presentation* | **x** | **x** | **x** | **x** | **x** |  |  | **x** | **x** |  |
| *Essay* | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** | **x** | **x** |
| *Examination* | **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 and Medway

1. **Internationalisation**

Students are taught the principles of management accounting standards and terminology in order to operate in an international business environment.

**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) |
| 07/01/2019 | Minor | September 2019 | 11-13 | No |
|  |  |  |  |  |

Revised FSO