1. **KentVision code and title of the module**

ACCT5070: Advanced Management Accounting

1. **Division 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**

ACCT5250: Management Accounting

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

BSc Accounting and Finance & associated courses

1. **The intended subject specific learning outcomes. On successfully completing the module students will be able to:**
   1. critically evaluate the contexts in which accounting operates.
   2. critically examine the developments in the technical language and practices of management accounting.
   3. critically assess the contemporary theories and evidence on the role and functioning of management accounting.
   4. explain and analyse the nature and significance of risk and uncertainty, and devise strategies for dealing with risk and uncertainty in decision-making.
   5. demonstrate in depth knowledge and understanding of the uses and limitations of a range of quantitative techniques in solving management accounting problems.
2. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to**
   1. extract and analyse complex data from multiple sources.
   2. work independently and manage your time effectively.
   3. communicate effectively to a variety of audiences and/or using a variety of methods
   4. analyse and draw reasoned conclusions and make recommendations in relation to primarily unstructured problems.
3. **A synopsis of the curriculum**

The module aims to provide students with an insight into 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. Specifically, 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**

The University is committed to ensuring that core reading materials are in accessible electronic format in line with the Kent Inclusive Practices.

The most up to date reading list for each module can be found on the university's [reading list pages](https://kent.rl.talis.com/index.html).

1. **Contact hours**

Private Study: 235

Contact Hours: 65

Total: 300

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

ICT (15%)

Group presentation (15%)

Examination 3 hours (70%)

* 1. Reassessment methods

Exam (100%)

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

**Module learning outcomes against learning and teaching methods:**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *9.1* | *9.2* | *9.3* | *9.4* |
| *Private Study* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *Lectures* | **x** | **x** | **x** | **x** | **x** |  | **x** |  |  |
| *Seminars* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |

**Module learning outcomes against assessment methods:**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *9.1* | *9.2* | *9.3* | *9.4* |
| *ICT* | **x** |  | **x** | **x** | **x** |  | **x** | **x** | **x** |
| *Exam* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *Group Presentation* | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** |

1. **Inclusive module design**

The Division 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**

Internationalisation is reflected in the learning outcomes, content and assessment which include a focus on financial and management accounting theories and practice in both domestic and international business environments.

**DIVISIONAL 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) |
|  |  |  |  |  |
|  |  |  |  |  |