

Liverpool John Moores University

Title: ADVANCED MANAGEMENT ACCOUNTING
Status: Definitive
Code: **6001KFBAF** (118512)
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School
Teaching School/Faculty: Kaplan Financial Birmingham

Team	Leader
Mark Evans	

Academic Level: FHEQ6
Credit Value: 24.00
Total Delivered Hours: 55.00
Total Learning Hours: 240
Private Study: 185

Delivery Options

Course typically offered: Standard Year Long

Component	Contact Hours
Lecture	26.000
Tutorial	26.000

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Examination	75.0	3.00
Report	AS2	Written work	25.0	

Aims

To develop beyond the level two techniques based course onto more advanced/complex techniques and to develop a good understanding of the theory underpinning management accounting.

To develop an understanding of current research in technical and theoretical areas of management accounting.

To develop further the student's written and verbal presentation and communication

skills.

Learning Outcomes

After completing the module the student should be able to:

- 1 Understand, apply and evaluate advanced management accounting techniques relating to planning, control, decision-making and performance measurement.
- 2 Discuss and appraise current developments and issues in management accounting
- 3 Demonstrate understanding of the theoretical and ethical dimensions of management accounting and their relationship with practice

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

EXAM	1	2	3
CW	1	2	3

Outline Syllabus

Management Motivation and reward: e.g. bonus schemes, Return on Investment (ROI) and Residual Income (RI), behavioural theories and issues.
Company Organisation, Divisionalisation and performance measures.
Advanced management accounting techniques such as The Learning Curves, service department costs.
Variance Investigation, Pricing and Transfer Pricing, Advanced Variance Analysis.
Zero-based budgeting, activity-based budgeting, and Beyond Budgeting.
Service Sector and Public Sector performance measurement.
The Balanced Scorecard.
Business Ethics/Corporate Governance and the Management Accountant
Benchmarking and business process re-engineering.
Target and Kaizen costing.
Throughput accounting.
Strategic management accounting.

Learning Activities

A combination of weekly lectures, tutorials and private study.

References

Course Material	Book
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Author	Drury, C
Publishing Year	2008
Title	Management and Cost Accounting
Subtitle	
Edition	7th edition
Publisher	South-Western
ISBN	9781844805662

Course Material	Book
Author	Horngren, C T and Foster, G
Publishing Year	2008
Title	Cost Accounting
Subtitle	A Managerial Emphasis
Edition	13th edition
Publisher	Pearson Higher Education
ISBN	9780131355583

Notes

The coursework provides an opportunity for formative feedback, whilst the examination is the terminal summative assessment.

The module is designed to develop advanced knowledge and skill in management accounting theory and techniques, beyond the basic technical competence acquired in the second year; consolidating techniques and evaluating the theoretical framework in which these have developed. Ethical considerations will also be discussed.