

Liverpool John Moores University

Title: INTERNATIONAL MANAGEMENT ACCOUNTING
Status: Definitive
Code: **7019BUSAE** (100249)
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School
Teaching School/Faculty: Liverpool Business School

| Team | Leader |
|------------|--------|
| Mark Evans | Y |

Academic Level: FHEQ7
Credit Value: 15.00
Total Delivered Hours: 32.00
Total Learning Hours: 150
Private Study: 118

Delivery Options

Course typically offered: Semester 2

| Component | Contact Hours |
|-----------|---------------|
| Workshop | 30.000 |

Grading Basis: 40 %

Assessment Details

| Category | Short Description | Description | Weighting (%) | Exam Duration |
|----------|-------------------|-------------|---------------|---------------|
| Exam | AS1 | Examination | 67.0 | 2.00 |
| Essay | AS2 | Coursework | 33.0 | |

Aims

To provide an advanced study of the application of management accounting practice in the contemporary business environment across all sectors. Particular emphasis will be given to management accounting in an international context.

Learning Outcomes

After completing the module the student should be able to:

- 1 Critically appraise the arguments reflecting the relevance of management accounting to the contemporary international business environment.
- 2 Appraise techniques recently developed to improve the efficiency and effectiveness of activities and processes including Activity Based Management and Business Process Re-Engineering.
- 3 Evaluate the appropriate use of recently developed international management accounting approaches such as Throughput Accounting, Backflush Costing and Target Costing.
- 4 Evaluate the relative merits of recent proposals to replace traditional budgeting with alternative techniques.
- 5 Demonstrate a knowledge of the development of performance measures, for example, The Balanced Scorecard, for use in the public and private sectors and evaluate their use.
- 6 Evaluate the features of strategic management accounting.
- 7 Critically appraise the use of transfer pricing.

Learning Outcomes of Assessments

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

| | | | | | | | |
|------|---|---|---|---|---|---|---|
| EXAM | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| CW | 1 | 5 | 6 | | | | |

Outline Syllabus

Within an international environment:-

*Activity based cost management,
Business Process Re-Engineering,
Benchmarking,
Throughput Accounting, backflush costing and lifecycle control,
Performance measures and indicators; The Balanced Scorecard,
Strategic management accounting,
Transfer pricing.*

Learning Activities

Workshops.

References

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|------------------------|-----------------------|
| Course Material | Book |
| Author | Bhimani A.(Ed) |
| Publishing Year | 1996 |
| Title | Management Accounting |
| Subtitle | European Perspective |

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|------------------|-------------------------|
| Edition | |
| Publisher | Oxford University Press |
| ISBN | 0198289669 |

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|------------------------|---|
| Course Material | Book |
| Author | Yoshikawa T. Innes T. Mitchell F. and Tanaka M. |
| Publishing Year | 1993 |
| Title | Contemporary Cost Management |
| Subtitle | |
| Edition | |
| Publisher | Chapman and Hall |
| ISBN | 0412452103 |

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|------------------------|---------------------------------------|
| Course Material | Book |
| Author | Cooper R. and Kaplan R.S. |
| Publishing Year | 1991 |
| Title | The Design of Cost Management Systems |
| Subtitle | Text, Cases and Readings |
| Edition | |
| Publisher | Prentice Hall |
| ISBN | 0132027895 |

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|------------------------|----------------------------------|
| Course Material | Book |
| Author | Kaplan R.S. and Norton D.P. |
| Publishing Year | 1996 |
| Title | The Balanced Score Card |
| Subtitle | Translating Strategy into Action |
| Edition | |
| Publisher | Harvard Business School Press |
| ISBN | 0875846513 |

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|------------------------|-------------------------------------|
| Course Material | Book |
| Author | Hammer M. and Champy J. |
| Publishing Year | 2004 |
| Title | Re-engineering the Corporation |
| Subtitle | A Manifesto for Business Revolution |
| Edition | |
| Publisher | Harper Business Essentials |
| ISBN | 0060559535 |

Notes

The study of modern management accounting techniques across sectors with particular emphasis on competitive international practice.