

Liverpool John Moores University

Title: INTERNATIONAL MANAGEMENT ACCOUNTING
Status: Definitive
Code: **7501FTKAG** (106441)
Version Start Date: 01-08-2011

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

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

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

Edition	
Publisher	Oxford University Press
ISBN	0198289669

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

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

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

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.