

Course Title: **Advanced Management Accounting**

Course Code: **ACCT703**

Descriptor Start Date: **01/01/2022**

POINTS: **15.00**

LEVEL: **7**

PREREQUISITE/S: **ACCT603**

COREQUISITE/S: **None**

RESTRICTION/S: **367902**

LEARNING HOURS

Hours may include lectures, tutorials, online forums, laboratories. Refer to your timetable and course information in Canvas for detailed information.

Total learning hours: 150

PRESCRIPTOR

Prepare and evaluate management accounting information for cost management, control, and decision-making by applying current developments in management accounting theory and practice, taking into consideration both qualitative and quantitative approaches to decision-making. In addition to being technically competent, students will be able to recognise the importance of inter-relationships with other disciplines and critically apply various techniques in strategic management accounting.

LEARNING OUTCOMES

1. Examine and articulate the emerging theoretical and practical developments in management accounting.
2. Analyse and evaluate the place of strategic management accounting in contemporary organisations.
3. Contextualise management accounting information as appropriate for different organisational processes and structures.
4. Develop and design appropriate systems for performance measurement and evaluation - including divisional transfer pricing approaches.
5. Prepare management accounting information for cost management, control, and decision-making.

Disclaimer: Course descriptors may be amended between teaching periods/semesters

CONTENT

Business environment change and the role of management accounting;
Strategic management accounting;
Use of budgets to achieve organisational objectives;
Activity-based management applications to business decision-making;
Decentralisation and financial performance measures;
Contemporary approaches to measuring performance;
Supply chain management and customer value analysis;
Environmental & social management accounting.

LEARNING & TEACHING STRATEGIES

An appropriate range of strategies that may include lectures, workshops & online learning.

ASSESSMENT PLAN

Assessment Event	Weighting %	Learning Outcomes
Open book Assignment (Individual)	30.00	1,2,3
Case Report (Group)	20.00	1,2,3,4,5
Final Exam (Individual)	50.00	1,2,3,4

Grade Map	MAP1
	A+ A A- Pass with Distinction
	B+ B B- Pass with Merit
	C+ C C- Pass
	D Fail

Overall requirement/s to pass the course:

LEARNING RESOURCES

Details of all learning resources (including journals, databases, websites etc) are available on Canvas. Required Text(s): If there is a required text, details are available by searching the University Bookshop's website: www.ubs.co.nz

For further information, contact: Te Ara Pakihi, Te Ohanga Me Te Ture - Faculty of Business, Economics and Law

Principal Programme:	AK3693, Bachelor of Business
Related Programme/s:	AK1006 DipBus, AK1007 CertBusSt, AK1315 BBus/BCS, AK3001 BBus/BSc, AK3002 BA/Bus, AK3003 BBus/BCIS, AK3004 BBus/BIHM, AK3726 BBus/BHSc, AK3709 GradDipBus, AK3753 GradCertBus

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