



University of  
**Strathclyde**  
Business  
School

## Department of Accounting and Finance AG310 Contemporary Management Accounting

2024/25 Semester 2  
10 Module Credits

### **Module Details**

#### **Module Description**

This module examines the role of management accounting to assist managers in solving contemporary organisational problems. This third year, one semester, 10 credit module is intended to extend your knowledge and understanding of contemporary management accounting practice, building on the material introduced in AG219 Cost and Management Accounting and preparing you for honours module AG416 Management Accounting: Theory and Practice. It aims to reinforce the learning in earlier years, through application of techniques to real-world problems.

#### **Teaching Hours**

Lectures: all weeks, Friday 3-5pm in TBC

Tutorials: Weeks 3-10

Please see the "Tutorial Sign Up" tab on the AG310 Myplace page here: [Course: AG310: Contemporary Management Accounting | classes \(strath.ac.uk\)](#) for tutorial times/dates. All students are required to sign up for one tutorial slot per academic year. These are available on a first come first served basis.

Attendance at tutorials is compulsory and will be monitored. If your attendance is unsatisfactory then you will receive a warning letter, which will be retained in a departmental file.

If you are absent from a tutorial or lab please email [sbs-accfin-admin@strath.ac.uk](mailto:sbs-accfin-admin@strath.ac.uk). If you are absent due to medical reasons please submit medical evidence or self-certificate via [Pegasus: Personal Circumstances Procedure | University of Strathclyde](#)

#### **Prerequisites**

AG219 Cost and Management Accounting

### **Contact Details**

Lecturer: Dr Mark Johnson

Room number: Stenhouse 3.10

Telephone: 0141 548 3888

E-mail: [mark.a.johnson@strath.ac.uk](mailto:mark.a.johnson@strath.ac.uk)

Office Hours:

Course Tutors: Dr Mark Johnson

## **Module Learning**

### **Module Aims**

The main aim of this module is to re-conceptualise the management accountant as a useful contributor to organisational problem-solving. This module is intended to allow the student to develop skills in effectively applying management accounting techniques and processes in different organisational contexts and situations.

The module achieves this aim by introducing the student to a range of contemporary management accounting techniques, evaluating these techniques and applying them in a series of case study workshop.

### **Learning Objectives and Outcomes**

The following learning outcomes will contribute to your self-analysis and reflection in your Student's Personal Development Planning (SPDP). These learning outcomes will be assessed using the methods explained in the "Assessment" section in this Outline.

Subject-specific knowledge and skills

On completing this course, you will:

- A1 Be aware of the complexity of managerial decision processes of managers and how management accounting supports these processes.
- A2 Know a range of contemporary management accounting models.
- A3 Know a range of performance measurement models used in organisations today.
- A4 Be aware of managerial developments that are impacting upon management accounting practices.
- A5 Have developed skills in evaluating the effectiveness and relevance of contemporary management accounting models and techniques for solving different problems.
- A6 Be able to use management accounting techniques to help solve a range of organisational problems.
- A7 Be aware of the consequences of information provision and that there is a moral and ethical dimension to management accounting.

Cognitive abilities and non-subject specific skills

During the course you will:

- B1 Develop intellectual and professional competencies by thinking and problem solving, analysing, evaluating evidence, logical reasoning, and practical applications.
- B2 Develop communication skills – explaining, listening, discussion, questioning, presenting, and defending a position, giving feedback.
- B3 Develop intellectual understandings, clarifying concepts and theories by thinking, discussion, doing, observing, and constructing connections.

## **Module Structure**

### **Timetable**

**Lectures will be delivered on Friday from 15:00 to 17:00 as follows:**

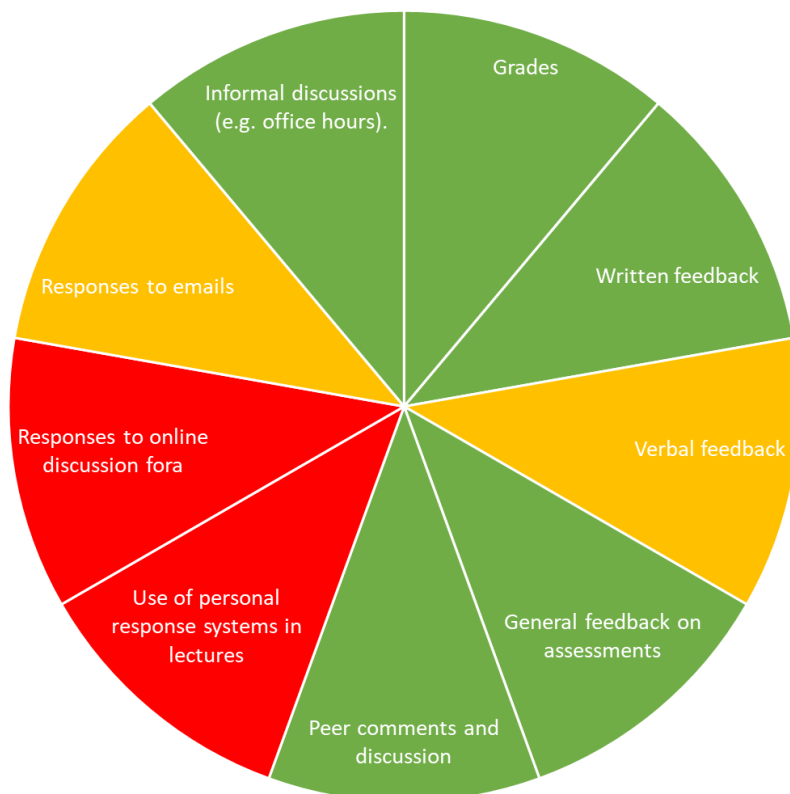
Week	Lecture	Drury Chapter	Tutorial
1	Course introduction. Management accounting for business today	1,2	-
2	The budgeting process & control systems.	9,10	-
3	Standard costing and variance analysis.	11	1
4	Applications of CVP analysis and relevant costing	3,4	2
5	Using information to make decisions.	5,6	3
6	Different costs for different purposes.	7,8	4
7	Divisional financial performance measures. Assignment due 12noon on Thursday 29th February 2024	12	5
8	Transfer pricing in divisionalised companies.	13	6
9	Strategic cost management and strategic performance management.	14,15	7
10	Revision	All	8

## Assessment and Feedback Details

1. Group Assignment worth 30%. Due: Thursday 13<sup>th</sup> of March 2025. Feedback/Marks will be released on or before Thursday 3<sup>rd</sup> of April 2025.
2. Final Exam worth 70%. Date: During the semester 2 exam diet.

An overall weighted average mark of 40% is required to pass the module.

It is a requirement for course completion to submit all assessed coursework. Non-submission of any part will result in an overall mark of zero being awarded for the module.



## Artificial Intelligence

You are not permitted to use Gen-AI tools for this module unless you are a student with an adjustment report on Pegasus where this is explicitly specified as a 'reasonable adjustment'. Any student suspected of using such tools will be subject to investigation outlined in the [Student Discipline Procedure - Academic Misconduct.pdf \(strath.ac.uk\)](#) process.

## **Reading List**

Please refer to the AG310 Myplace page to access the Reading List.

### **UG Module Manual (1<sup>st</sup>-3<sup>rd</sup> Year)**

Please refer to the accounting and finance UG manual module for the following ([Years 1-3 Module Manual.docx](#)):

- Tutorial Attendance
- Useful Contacts
- Penalties for Late Submission
- Feedback
- Compensation Scheme
- Resit Policy
- Reassessment
- Universal Marking Guide
- Useful Links