

Module Title:	Management Accounting 2 for Accounting Degree Students
Language of Instruction:	English
Credits:	5
NFQ Level:	8
Module Delivered In	2 programme(s)
Teaching & Learning Strategies:	Lectures - communication of knowledge and ideas from the lecturer to the student. Problem Solving Exercises - student will work as part of a team and will work together to resolve various business scenarios. Class Discussion/Debate - Students will be encouraged to actively participate in the class sessions which will develop their analytical and communication skills. E-Learning - This module is supported with on-line learning materials. Self-Direct Independent Learning - the emphasis on independent learning will develop a strong and autonomous work and learning practices.
Module Aim:	Management Accounting 2 builds on the techniques developed in Cost Accounting and Management Accounting 1. This module aims to further develop student's ability to apply management and cost accounting techniques to short-term business decision-making and the modern business environment and will develop analytical skills and the ability to make judgments and recommendations in a range of management accounting situations. The depth and breadth of module content and assessment are designed to gain maximum exemptions from professional accountancy bodies, appropriate to a B.A. (Honours) in Accounting program.
Learning Outcomes	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Define and explain the key management accounting terms, concepts and practices for cost accounting, short-term decision-making and the effects of the modern business environment on management accounting practices.
LO2	Identify and apply appropriate management accounting techniques when presented with defined and undefined practical business problems.
LO3	Analyse and interpret results and outcomes within a management accounting framework and make recommendations.
LO4	Critically examine the tools, techniques and practices that are used in the area of management accounting.
LO5	Develop practical work-based skills through the practical application of management accounting techniques in excel.
Pre-requisite learning	
Module Recommendations <i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>	
No recommendations listed	
Incompatible Modules <i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i>	
No incompatible modules listed	
Co-requisite Modules	
No Co-requisite modules listed	
Requirements <i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>	
Cost Accounting Management Accounting 1	

Module Content & Assessment

Indicative Content

Cost Estimation Techniques

Linear regression techniques including high-low, scattergraph and least squares. Learning curve theory and application. Practical excel application.

Relevant Costs and Revenue in Decision-Making

The decision process. Applying relevant costs in typical short-run decisions. Optimal use of multiple scarce resources using linear programming techniques. Qualitative issues in decision-making. Practical excel application.

Activity-Based Costing

Reasons for emergence of ABC. Absorption into cost centres and cost units. Traditional absorption versus ABC. ABC in service organisations. Activity-based cost management. Practical excel application.

Pricing Decisions and Customer Profitability Analysis

Role of cost information in pricing decisions. Factors that influence pricing decisions. Economic theory. Cost-plus pricing. Target costing. Different pricing strategies. Product and customer profitability analysis. Practical excel application.

Modern Environment

The historical development of management accounting. The changing role of the management accountant in a modern business environment. Recent developments in management accounting thinking and practice, including big data, information systems, emerging and disruptive technologies, environmental management accounting, continuous improvement concepts, ethical issues, life cycle costing and beyond budgeting.

Assessment Breakdown	%
Practical	20.00%
End of Module Formal Examination	80.00%

No Continuous Assessment

No Project

Practical

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Practical/Skills Evaluation	Management Accounting Techniques Using Excel	2,3,5	20.00	Week 12

End of Module Formal Examination

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	End-of-Semester Final Examination	1,2,3,4	80.00	End-of-Semester

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

Module Workload

Workload: Full Time		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	Every Week	4.00
Practicals	Every Week	1.00
Independent Learning	Every Week	4.00
Total Hours		9.00

Workload: Part Time		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	Every Week	2.00
Practicals	Every Week	0.50
Independent Learning Time	Every Week	6.50
Total Hours		9.00

Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BBACT_B	Bachelor of Arts (Honours) in Accounting	5	Mandatory
CW_BBACF_B	Bachelor of Business (Honours) in Accounting and Finance	7	Mandatory