

ACCT H4002: Advanced Management Accounting

Language of Instruction: English Credits: 5 NFQ Level: 8 Module Delivered In 2 programme(s) Taeching & Learning Excluses - communication of knowledge and ideas from the lecturer to the student. Problem Solving Strategies: Image: Strategies & Learning Excluses - Students will be encouraged to actively participate in the devise sees son son construction will be encouraged to actively participate in the student is subject will be encouraged to actively participate in the devise participate point devise participate point devise participate point participate parting ba divence participate participate parting ba divence	Module Title:		Advanced Management Accounting for Accounting Degree Students
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Cost Accounting Management Accounting 1 Management Accounting 2		ning (or a prac	ctical skill) that is mandatory before enrolment in this module is allowed.
	Cost Accounting	Management	Accounting 1 Management Accounting 2



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Module Content & Assessment

Indicative Content

Decision-Making Under Conditions of Risk and Uncertainty

Decision makers attitude to risk. Risk techniques including maxi-min, maxi-max, regret criteria and sensitivity analysis. Probability analysis in decision-making. Decision trees.

Budgetary Control Systems

Planning and control framework. Budgetary control systems. Responsibility accounting. Budgetary approaches. Behavioural aspects of budgeting.

Advanced Standard Costing and Variance Analysis

Material mix and yield. Sales quantity, sales mix, market size and market share. Fixed overhead capacity and efficiency. Planning and operational variances. Interpretation and investigation of variances. Criticisms of standard costing in the modern environment. Future role of standard costing.

Divisional Performance Appraisal and Transfer Pricing

Functional and divisional structures. Difference between managerial and divisional performance. Return on investment and residual income. Non-financial performance measures. Balanced scorecard. Transfer pricing objectives. Cost-based, market-based and negotiated transfer prices. Calculations and behavioural considerations.

Assessment Breakdown	%
End of Module Formal Examination	100.00%

Continuous Assessment

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Other	Formative Assessments including MCQ's / Short Numerical Answer Questions / Progress Tests	1,2,3,4	0.00	Week 6
Other	Formative Assessments including MCQs / Short Numerical Answer Questions / Progress Tests	1,2,3,4	0.00	Week 10

No Project

No Practical

End of Module Formal Ex	kamination			
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	End-of-Semester Final Examination	1,2,3,4	100.00	End-of-Semester

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



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Module Workload

Workload: Full Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	4.00
Independent Learning	Every Week	5.00
	Total Hours	9.00
Workload: Part Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	2.00
Independent Learning Time	Every Week	7.00
	Total Hours	9.00

Module Delivered In			
Programme Code	Programme	Semester	Delivery
CW_BBACT_B	Bachelor of Arts (Honours) in Accounting	6	Mandatory
CW_BBACF_B	Bachelor of Business (Honours) in Accounting and Finance	8	Mandatory