INTRODUCTION

This module will build on the 'Management Accounting - I' you studied last term to study further management accounting tools and techniques.

AIMS

Management accounting tools and/or techniques both individually and collectively may not only have expected effects but also have unexpected effects in the organisations in which they are adopted and implemented. Consequently, the purpose of this module is to introduce not only the functional aspects of some additional management accounting tools and/or techniques but also some of the (un)expected effects they may have in their operating contexts.

METHODOLOGY

The teaching for this module will be based on lectures, student presentations of readings and/or cases, and following plenary discussions of the case studies. The emphasis in class is on 2-way dialogue and discussion. Hence, students are expected to come prepared with the readings and the case studies in advance, to answer questions in class, and to participate actively in discussions.

EVALUATION

Participants will be evaluated based on their knowledge of the specific subject as well as on the quality and consistency of their participation. The final grade will be based on an aggregate of:

Class participation: 50%
Exam: 50%

Even though participants may score a high grade on their participation they will also need to pass the written part of the evaluation in order to get a passing grade on the subject.

BIBLIOGRAPHY

- Specific chapters referred to in the reading material can be found in the mandatory textbook: DRURY, C (2013) Management Accounting for Business. 5th Edition. Cengage Learning, Hampshire (UK).