



University of
Strathclyde
Business
School

Department of Accounting and Finance AG310 Contemporary Management Accounting

2025/26 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 GH554.

Tutorials: Weeks 2-11

Please see the "Tutorial Sign Up" tab on the AG310 Myplace page here: [Course: AG310: Contemporary Management Accounting | classes \(strath.ac.uk\)](https://strath.ac.uk/course/AG310/Contemporary-Management-Accounting/classes) 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. 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 and Tutor: Dr Mark Johnson

Room number: Stenhouse 3.10

Telephone: 0141 548 3888

E-mail: mark.a.johnson@strath.ac.uk

Office Hours: Friday's 9-10am

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 a guide they will cover:

Week	Lecture	Tutorial
1	Course introduction. The budgeting process & control systems.	
2	Standard costs Part 1 Flexible budgets/Variable cost variances	1
3	Standard costs Part 2 Mix and yield variances Planning and operational variances	2
4	Different costs for different purposes/ABC	3
5	Pricing	4
6	Using information to make decisions/Investment appraisal	5
7	Divisional financial performance measures. Assignment due 12noon Thursday 5 th of March 2026	6
8	Applications of CVP analysis and relevant costing.	7
9	Strategic cost management and strategic performance management.	8
10	Decision trees	9

11	Contemporary Issues in MA/Exam Guidance	10
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Assessment and Feedback Details

1. Group Assignment worth 30%. Due: Thursday 12th of March 2026, 12pm.
Feedback/Marks will be released on or before Thursday 2nd April 2026, 12pm.
2. Final Exam worth 70%. Date: During the semester 2 exam diet.

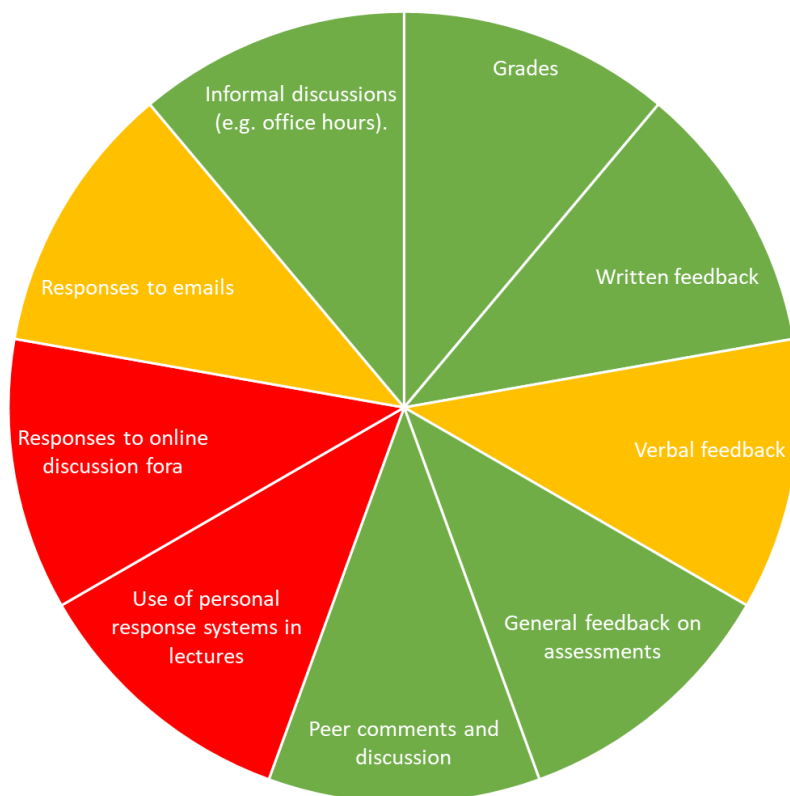
An overall weighted average mark of 40% is required to pass the module.

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.

The following forms of feedback will assist you in this module:

<i>Feedback category</i>	<i>Details for module</i>	<i>Colour</i>
Grades	Students will receive marks on the group pieces of assessment according to the relevant grading rubric	Green
Written feedback	Students will receive written feedback on the group spreadsheet modelling assignment and report, against the marking criteria for the assignment	Green
Verbal feedback	Students can receive verbal feedback on their group project during breaks in the weekly classes, or after class	Amber
General feedback	A document will provide general feedback on the final exam which will be shared via MyPlace notices. This will include the average mark and mark distribution for the final exam	Green
Peer comments and discussion	Students will have the opportunity to have peer discussion and receive comments within the seminars.	Green

Use of personal response systems in lecture	Lecturers will use a personal response system as appropriate	Red
Responses to online discussion forum	As this is an on-campus class, there is no online discussion forum	Red
Responses to email	Students are encouraged to use office hours or to speak up in class to ask questions relating to the course material. Students can email the course administrator for general enquiries about the class, issues with signing up for tutorials etc	Amber
Informal discussions	There are regular office hours drop-in sessions for any student wishing to discuss questions with teaching staff. Information on office hours is available under People on the class MyPlace page	Green



Resit Policy

- Students who have failed a module will be given the opportunity to resit the module during the next resit diet.
- Results for resits will not be capped at 40%.

Reassessment

If you do not pass the course on your first attempt or cannot take the exam for medical or personal reasons, you will have to take a re-sit examination. If taking the paper at your second or further attempt, your final assessment will be based entirely on your mark in the re-sit exam. A 40% mark is required in the re-sit examination to pass the class.

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 \(strath.ac.uk\)](https://www.strath.ac.uk/students/discipline-procedure-academic-misconduct.pdf) process.

Reading List

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

UG Module Manual (1st-3rd 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