

Module Number and Name: ACC5002 Management Accounting and Decision Making

Assessment Number 1: Report (30%)

Assessment Title: Management Accounting in support of Strategic Management

Assessment Length: 2,500 words

Submission Deadline: 11th November 2021 at 4pm

Learning Outcomes:

LO1 Categorise management accounting and specific quantitative techniques.

LO2 Apply the main current technical language and practices of management accounting.

Assignment brief:

Over the years, there has been a change in the role of management accountants and how management accounting can support the strategic management process.

Required:

Evaluate how the role of a Management Accountant has evolved to support the strategic management process. You need to address the following in your report:

1. Principles of Management Accounting
2. Use of techniques and methods used in Management Accounting.
3. A discussion on the role of a management accountant and how it changed over the years.
4. Compare and contrast between traditional management accounting and the role of the Management Accountant Business Partner.
5. A discussion of the strategic contribution made to the organisation by Management Accountant Business Partners
6. Evidence of research and wider reading of academic literature to show understanding of the subject.
7. A logical conclusion.

Required for submission.

Assignments must be **type-written** and submitted using **Turnitin** (via Moodle) in a **single WORD file**. Further guidance will be provided by your class tutor.

Provide **full Harvard references** (in-text citations and a references list) for secondary sources using the format suggested by the University of Bolton Harvard Referencing Guidelines. No hard copy is required. Your work will be assessed, and feedback provided using the grading criteria set for HE5.

Minimum Secondary Research Source Requirements:

Level HE5 - It is expected that the Reference List will contain between **ten and fifteen sources**. As a **MINIMUM** the Reference List should include **two refereed academic journals and four academic books**.

Sources of secondary literature

Most assignments will require you to make use of secondary literature sources. These sources may be available in paper and/or electronic form. The literatures sources that you will be expected to refer to when completing your assignments include:

Refereed academic journals – articles in such publications are evaluated by academic peers prior to publication to assess their quality and suitability.

Other academic journals – such publications normally have an editor and/or editorial board to select articles. The relevance and usefulness of such journals vary considerably.

Professional journals – articles included in such publications are often of a practical nature and more closely aligned to professional (practitioner) needs than those in academic journals.

Books – may be aimed at the academic market or at practicing professionals. It is likely that those with an academic slant will be of most relevance to you.

Newspapers – a good source of topical events and developments.

ALL LITERATURE SOURCES THAT YOU REFER TO IN THE BODY OF YOUR ASSIGNMENT MUST BE INCLUDED IN A REFERENCES LIST WHICH SHOULD APPEAR AT THE END OF YOUR ASSIGNMENT.

Specific Assessment Criteria

First class (70% and above):

This piece of work shows evidence of wider research with reference to a number of differing academic viewpoints. The report has recognised relevantly and discussed in detail, all the requirements on principles of management accounting, the role of a traditional management accountant and a Management Accountant Business Partners. Several reasoned and logical arguments have been developed well and supported by a wide range of appropriately researched literature. Reference to two or more academic models or examples is clear,

relevant and informative. Presentation is of a high standard, and in the appropriate report format. Extensive research demonstrating use of a wide range of current secondary research sources will be evident. Academic style and referencing will be excellent.

Second class (50-69%):

A clear and informative piece of work with evidence of wider research and discussion. The essay has correctly recognised and discussed, all the requirements on principles of management accounting, the role of a traditional management accountant and a Management Accountant Business Partners. Some reasoned arguments have been developed and supported by a good number of sources. Reference to two academic models or examples is clear. Presentation is of a good standard, in the appropriate essay style. A good number of appropriate sources have been referenced well, with most complying with the Harvard style. Research demonstrating use of a wide range of current secondary research sources will be evident. Academic style and referencing will be good.

Third class (40-49%):

A reasonable attempt has been made at researching the essay but greater in depth discussion and academic debate is required. The essay has recognised the requirements on principles of management accounting, the role of a traditional management accountant and a Management Accountant Business Partners., however mostly the discussion is superficial and lacking in any depth. Reference to two academic models or examples has been attempted. Presentation of the essay is limited. Research demonstrating use of a range of current secondary research sources will be evident. Academic style and referencing will be fair.

Fail (39% and below):

Students who do not meet the requirements of a third class grade will not successfully complete the assessment activity.

Guidelines for the Preparation and Submission of Written Assessments

1. Written assessments should be word-processed in Arial or Calibri Light font size 12. There should be double-spacing and each page should be numbered.
2. There should be a title page identifying the programme name, module title, assessment title, your student number, your marking tutor and the date of submission.
3. You should include a word-count at the end of the assessment (excluding references, figures, tables and appendices).
Where a word limit is specified, the following penalty systems applies:
 - Up to 10% over the specified word length = no penalty
 - 10 – 20% over the specified indicative word length = 5 marks subtracted (but if the assessment would normally gain a pass mark, then the final mark to be no lower than the pass mark for the assessment).
 - More than 20% over the indicative word length = if the assessment would normally gain a pass mark or more, then the final mark will capped at the pass mark for the assessment.
4. All written work should be referenced using the standard University of Bolton referencing style– see: <https://libguides.bolton.ac.uk/resources/referencing/>

5. Unless otherwise notified by your Module Tutor, electronic copies of assignments should be saved as word documents and uploaded into Turnitin via the Moodle class area. If you experience problems in uploading your work, then you must send an electronic copy of your assessment to your Module Tutor via email BEFORE the due date/time.
6. Please note that when you submit your work to Moodle, it will automatically be checked for matches against other electronic information. The individual percentage text matches may be used as evidence in an academic misconduct investigation (see Section 13).
7. **Late work will be subject to the penalties:**
 - Up to 7 calendar days late = 10 marks subtracted but if the assignment would normally gain a pass mark, then the final mark to be no lower than the pass mark for the assignment.
 - More than 7 calendar days late = This will be counted as non-submission and no marks will be recorded.

Late submission of assessments on refer and those which are graded Pass/Fail only, is not permitted. Students may request an extension to the original published deadline date as described below.

8. **In the case of exceptional and unforeseen circumstances, an extension of up to 14 days after the assessment deadline may be granted.** This must be agreed by your Programme Leader, following a discussion the Module Tutor. You should complete an Extension Request Form available from your Tutor and attach documentary evidence of your circumstances, prior to the published submission deadline.

Extensions over 14 calendar days should be requested using the Mitigating Circumstances procedure, with the exception of extensions for individual projects and artefacts which, at the discretion of the Programme Leader, may be longer than 14 days. **Requests for extensions which take a submission date past the end of the module (normally week 15) must be made using the Mitigating Circumstances procedures.**

Some students with registered disabilities will be eligible for revised submission deadlines. Revised submission deadlines do not require the completion extension request paperwork.

Please note that the failure of data storage systems is not considered to be a valid reason for an extension. It is therefore important that you keep multiple copies of your work on different storage devices before submitting it.

You should always ensure you keep a copy of any assignment submitted by whatever method.

ASSIGNMENT MARKING GUIDE

Marks are awarded for structure and referencing of the essay as well as for the extent of the literature review, depth of analysis/evaluation and formation of a conclusion.

Answer is expected to include:	%
Introduction and discussion of management accounting	10
Use of techniques and methods used in Management Accounting	15
A discussion on the role of a management accountant and how it changed over the years.	15
Compare and contrast between traditional management accounting and the role of the Management Accountant Business Partner.	25
A discussion of the strategic contribution made to the organisation by Management Accountant Business Partners	10
Formation of logical conclusion following a well-reasoned argument.	10
Structure/referencing/Report format / bibliography.	15

The General Assessment Criteria HE5 applies in addition to marking guide above.

General Assessment Guidelines for Written Assessments **Level HE5**

	%	Relevance	Knowledge	Argument/Analysis	Structure	Presentation	Written English	Research/Referencing
Class I (Exceptional Quality)	85-100%	Directly relevant to title. Expertly addresses the assumptions of the title and/or the requirements of the brief.	Demonstrates an exceptional knowledge/understanding of theory and practice for this level through the identification and critical analysis of the most important issues and themes.	Makes exceptional use of appropriate arguments and/or theoretical models. Demonstrates some distinctive or independent thinking. Presents an exceptional critical analysis of the material resulting in clear, logical and original conclusions.	Coherently articulated and logically structured. An appropriate format is used.	The presentational style & layout is correct for the type of assignment. Effective inclusion of figures, tables, plates (FTP).	An exceptionally well written answer with standard spelling and grammar. Style is clear, resourceful and academic.	Sources accurately cited in the text. A wide range of contemporary and relevant references cited in the reference list in the correct style.
Class I (Excellent Quality)	70-84%	Directly relevant to title. Addresses the assumptions of the title and/or the requirements of the brief.	Demonstrates an excellent knowledge/understanding of theory and practice for this level through the identification and analysis of the most important issues and themes.	Makes creative use of appropriate arguments and/or theoretical models. Presents an excellent analysis of the material resulting in clear, logical conclusions.	Coherently articulated and logically structured. An appropriate format is used.	The presentational style & layout is correct for the type of assignment. Effective inclusion of figures, tables, plates (FTP).	An excellently written answer with standard spelling and grammar. Style is clear, resourceful and academic.	Sources accurately cited in the text. A range of contemporary and relevant references cited in the reference list in the correct style.
Class II/i (Very Good)	60-69%	Directly relevant to title. Addresses most of the assumptions of the title and/or the requirements of the brief.	Demonstrates a very good knowledge/understanding of theory and practice for this level through the identification and analysis of key issues.	Uses sound arguments or theoretical models. Presents a clear and valid analysis of the material in the main with clear, logical conclusions.	Logically constructed in the main. An appropriate format is used.	The presentational style & layout is correct for the type of assignment. Effective inclusion of FTP.	A very well written answer with standard spelling and grammar. Style is clear and academic.	Sources accurately cited in the text and a range of appropriate references cited in reference list in the correct style.
Class II/ii (Good Quality)	50-59%	Generally addresses the title/brief, but sometimes considers irrelevant issues.	Demonstrates a good knowledge/understanding of theory and practice for this level through the identification and analysis of some key issues.	Presents largely coherent arguments. Evidence of attempted analysis, with some descriptive or narrative passages. Conclusions are fairly clear and logical.	For the most part coherently articulated and logically structured. An acceptable format is used.	The presentational style & layout is correct for the type of assignment. Inclusion of FTP but lacks selectivity.	Competently written with minor lapses in spelling and grammar. Style is readable and academic in the main.	Most sources accurately cited in the text and an appropriate reference list is provided which is largely in the correct style.
Class III (Satisfactory Quality)	40-49%	Some degree of irrelevance to the title/brief. Superficial consideration of the issues.	Demonstrates an adequate knowledge/understanding of theory and practice for this level. An attempt is made to analyse key issues.	Presents basic arguments, but focus and consistency lacking in places. Issues are vaguely stated. Descriptive or narrative passages evident which lack clear purpose. Conclusions are not always clear or logical.	Adequate attempt at articulation and logical structure. An acceptable format is used.	The presentational style & layout is largely correct for the type of assignment. Inappropriate use of FTP or not used where clearly needed to aid understanding.	Generally competently written although intermittent lapses in grammar and spelling pose obstacles for the reader. Style limits communication and is non-academic in a number of places.	Some relevant sources cited. Some weaknesses in referencing technique.
Borderline Fail	35-39%	Significant degree of irrelevance to the title/brief. Only most obvious issues are addressed at a superficial level and in unchallenging terms.	Demonstrates weaknesses in knowledge of theory and practice for this level, with poor understanding of key issues.	Limited argument, which is descriptive or narrative in style with little evidence of analysis. Conclusions are neither clear nor logical.	Poorly structured. Lack of articulation. Format deficient.	For the type of assignment the presentational style &/or layout is lacking. FTP ignored in text or not used where clearly needed.	Deficiencies in spelling and grammar makes reading difficult. Simplistic or repetitious style impairs clarity. Style is non-academic.	Limited sources and weak referencing.

Fail	<34 %	Relevance to the title/brief is intermittent or missing. The topic is reduced to its vaguest and least challenging terms.	Demonstrates a lack of basic knowledge of either theory or practice for this level, with little evidence of understanding.	Inadequate arguments and no analysis. Conclusions are sparse.	Unstructured. Lack of articulation. Format deficient	For the type of assignment the presentational style &/or layout is lacking. FTP as above.	Poorly written with numerous deficiencies in grammar, spelling and expression. Style is non-academic.	An absence of academic sources and poor referencing technique.
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