



**MN3023 – MANAGEMENT ACCOUNTING AND CONTROL**

**MODULE TYPE/SEMESTER:** Junior Honours/**Option** (20 Credits)/Semester 2

**PRE-REQUISITE(S):** MN2001 and MN2002

**MODULES REQUIRED FOR:**

**MODULE CO-ORDINATOR:** Dr Mahmoud Elmarzouky  
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**MODULE LECTURER(S):** Dr Mahmoud Elmarzouky  
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**AIM:**

Expand and develop foundational financial accounting themes, critically analyse management accounting concepts, emphasize the multidisciplinary nature of management problems, and enhance analytical and problem-solving skills within accounting information systems.

**METHOD OF TEACHING & LEARNING:**

Weekly contact  
2 lectures (x 11 weeks) and 1 tutorial (x 4 weeks), and 2 optional consultative hours (x 11 weeks)

**LEARNING OUTCOMES:**

- Explore the role of the accountant within the overall management function
- Use professional and academic knowledge of management accounting to solve practical business problems
- Critically evaluate management situations on the basis of management accounting concepts.
- Understand the methods and techniques of business valuation, forecasting, budget control, and other specialist tools.
- Use appropriate management accounting tools in decisions making and plan resources.

**INDICATIVE TOPICS:**

Costing methods and pricing

Capital budgeting techniques

Business valuation

Budgeting  
Variance Analysis  
Divisional Performance and Transfer Pricing  
Performance management  
Corporate governance

### **ASSESSMENT:**

100% coursework

Re-assessment  
100% exam

### **CORE READING LIST:**

#### **Core textbooks:**

Management accounting: Seal, W. B., 2018., Management accounting., 6th ed., London:, McGraw-Hill.

Management accounting: Seal, W. B., Rohde, Carsten.; Garrison, Ray H.; Noreen, Eric W., 2015., Management accounting /, Fifth edition, London :, McGraw-Hill Higher Education.

The book is available via [this link](#) and my students have an exclusive 20% discount using the promo code MGH20DS

#### **Recommended reading**

##### **Books:**

- Management accounting: Seal, W. B., Garrison, Ray H., 2008., Management accounting, 3rd ed., Maidenhead: McGraw-Hill
- Management accounting: Collis, Jill,, 2015., Management accounting /, Basingstoke, Hampshire :, Palgrave Macmillan.
- Management accounting : information for decision-making and strategy execution: Atkinson, Anthony A., c2012., Management accounting : information for decision-making and strategy execution , 6th ed., international ed., Upper Saddle River, N.J. :, Pearson
- Management accounting: Atkinson, Anthony A., c2007., Management accounting /, 5th ed., Upper Saddle River, N.J. :, Pearson/Prentice Hall
- Management accounting: Chadwick, Leslie., c1998., Management accounting /, 2nd ed., London :, International Thomson Business Press

- Advances in management accounting [electronic resource] . Volume 21: Epstein, Marc J.; Lee, John Y., 2012., Advances in management accounting [electronic resource] . Volume 21 / , Bingley :, Emerald, Volume 21 /
- Advances in management accounting: Lee, John Y.; Epstein, Marc J., 2009., Advances in management accounting / , Bingley :, JAI Press
- Management Accounting for Decision Makers 10th: Atrill, Management Accounting for Decision Makers 10th, Pearson
- Management accounting for decision makers: Atrill, Peter,, McLaney, E. J., ©2018; [2018], Management accounting for decision makers , Ninth edition., Harlow, England :, Pearson
- Management accounting for decision makers: Atrill, Peter,, McLaney, E. J., 2015., Management accounting for decision makers, 8th edition., Harlow, Essex, England :, Pearson,
- Financial and management accounting [electronic resource] : an introduction: Weetman, Pauline., 2019., Financial and management accounting [electronic resource] : an introduction , 8th ed., Harlow :, Pearson
- Financial and management accounting : an introduction: Weetman, Pauline, 2019., Financial and management accounting : an introduction , Eighth edition., Harlow :, Pearson Education Limited
- Financial and management accounting : an introduction: Weetman, Pauline,, 2015., Financial and management accounting : an introduction / , 7th edition., Harlow :, Pearson,
- Financial and management accounting: Weetman, Pauline,, [2016], Financial and management accounting , Seventh edition., Harlow, England :, Pearson
- Advances in management accounting: Lee, John Y., Lee, John Y.; Epstein, Marc J., 2009., Advances in management accounting / , Bingley :, JAI Press, Volume 22 /
- Issues in management accounting: Hopper, Trevor,; Northcott, Deryl,; Scapens, Robert William,, 2007., Issues in management accounting , Third edition., Harlow, England :, Pearson
- Issues in management accounting: Hopper, Trevor,, Scapens, Robert William.; Northcott, Deryl., 2007., Issues in management accounting., 3rd ed. / , Harlow :, Financial Times Prentice Hall
- Success in management accounting : an introduction:Whitehead, Geoffrey,, Upson, Arthur., 1992., Success in management accounting : an introduction / , London :, John Murray

- Management accounting : official terminology of the CIMA: Institute of Cost and Management Accountants., 1982, Management accounting : official terminology of the CIMA., London ;, Institute of Cost and Management Accountants
- Introduction to cost and management accounting: Storey, Roger., 1995., Introduction to cost and management accounting /, Basingstoke:, Macmillan

## Journals:

Important Journals in the field of management accounting research

- [Management accounting : journal of the Institute of Cost and Works Accountants - Catalogue | National Library of Australia \(nla.gov.au\)](#)
- [MAR | Management Accounting Research | Journal | ScienceDirect.com by Elsevier](#)
- [Journal of Management Accounting Research | American Accounting Association \(aaahq.org\)](#)
- [International Journal of Management, Accounting and Economics – DOAJ](#)
- [Journal of International Financial Management & Accounting - Wiley Online Library](#)
- [Journal of Management Studies - Wiley Online Library](#)

## CIMA materials:

- CIMA official terminology: 2005., CIMA official terminology /, 2005 ed., Oxford ;, CIMA
- CIMA subject E1 : organisational management: Chartered Institute of Management Accountants, issuing body., ©2017, CIMA subject E1 : organisational management., 2018 edition., [London] ;, CIMA Publishing ;
- CIMA paper P1 : management accounting: Chartered Institute of Management Accountants, issuing body., ©2017, CIMA paper P1 : management accounting., 2018 edition., [London] ;, CIMA Publishing
- CIMA case study: Chartered Institute of Management Accountants., [2015], CIMA case study., Wokingham, Berkshire ;, Kaplan Publishing,
- CIMA: Chartered Institute of Management Accountants., [2015], CIMA., Wokingham, Berkshire ;, Kaplan Publishing,, Paper P2,
- Operational level. management accounting: Chartered Institute of Management Accountants, issuing body., ©2017, Operational level. management accounting., 2018 edition., [London] ;, CIMA Publishing ;

- CIMA: Chartered Institute of Management Accountants, author., 2016., CIMA., ©2016, Kaplan Publishing,, Subject P1,
- CIMA: Chartered Institute of Management Accountants, author., 2016., CIMA., ©2016, Kaplan Publishing,, Subject P2,
- CIMA official revision cards:Chartered Institute of Management Accountants., [2015], CIMA official revision cards., 2016 edition., Wokingham, Berkshire :, Kaplan Publishing,, Paper P2,
- CIMA official revision cards: Chartered Institute of Management Accountants., [2015], CIMA official revision cards., 2016 edition., Wokingham, Berkshire :, Kaplan Publishing,, Paper P1,

Additional readings will be provided.

*Organisation of courses may be subject to change without notice.*