

Module Title	Advanced Management Accounting
Class-contact Hours	45 hours
Module Value	0.75
Module Rationale/Aims	To provide students with the knowledge to optimize utilization of a company's resources and to measure the performance of a company
Pre-requisites	Management Accounting
Learning Objective	To enable students to <ul style="list-style-type: none">• understand the process and special techniques of business planning, control and decision-making• develop the capability of using accounting information to optimize utilization of a firm's resources• apply the techniques to evaluate performances of individual business units