

<b>Module Title:</b>	Introduction to Management Accounting	<b>Level:</b>	4	<b>Credit Value:</b>	20
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<b>Module code:</b>	BUS438	<b>Is this a new module?</b>	No	<b>Code of module being replaced:</b>	N/A
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<b>Cost Centre(s):</b>	GAMG	<b>JACS3 code:</b>	
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<b>With effect from:</b>	September 17
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<b>School:</b>	Business	<b>Module Leader:</b>	Anna Sung
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Scheduled learning and teaching hours	44 hrs
Guided independent study	156 hrs
Placement	0 hrs
<b>Module duration (total hours)</b>	<b>200 hrs</b>

<b>Programme(s) in which to be offered</b>	Core	Option
MBus Business	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MAccFin Accounting and Finance (option to programme, core for Accounting route)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
BA (Hons) Applied Business	<input checked="" type="checkbox"/>	<input type="checkbox"/>
BA (Hons) Business	<input type="checkbox"/>	<input checked="" type="checkbox"/>
BA (Hons) Accounting and Finance (option to programme, core for Accounting route)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
BSc (Hons) Business Decision Making	<input checked="" type="checkbox"/>	<input type="checkbox"/>
BSc (Hons) Financial Technology Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Pre-requisites</b>
N/A

Office use only

Initial approval: September 14

Date revised: August 17 (to incorporate new programmes)

Version: 6

**Module Aims**

To provide students with technical proficiency and a conceptual understanding of the major areas of management accounting.

**Intended Learning Outcomes**

Key skills for employability

- KS1 Written, oral and media communication skills
- KS2 Leadership, team working and networking skills
- KS3 Opportunity, creativity and problem solving skills
- KS4 Information technology skills and digital literacy
- KS5 Information management skills
- KS6 Research skills
- KS7 Intercultural and sustainability skills
- KS8 Career management skills
- KS9 Learning to learn (managing personal and professional development, self-management)
- KS10 Numeracy

At the end of this module, students will be able to

Key Skills

At the end of this module, students will be able to		Key Skills	
1	Understand and critically apply the appropriate concepts and techniques to generate cost information to help management in organisational planning and control	KS10	
2	Identify and analyse the means to create value in goods and services and deliver to end users, using appropriate costing methods and management accounting techniques	KS1	KS10
3	Suggest alternative solutions to various management decision-making problems, based on their understanding of relevant cost information and other management accounting tools, in achieving business and corporate strategic objectives	KS3	
4	Interpret management accounting information	KS5	

Transferable skills and other attributes

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**Derogations**

None

**Assessment:**

**Indicative Assessment One:**

Each student will be required to undertake one individual assignment of not exceeding 3,000 words, excluding table of contents, graphical and tabular material and bibliography. Final details of the assignment and date for submission will be agreed at the start of the trimester.

**Indicative Assessment Two:**

The final examination will be closed notes and closed book. The examination will take place at the end of the trimester and will be of two-hour duration.

Students on the BA (Hons) Applied Business programme will undertake assessment tasks based on their partnered employer.

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)	Duration (if exam)	Word count (or equivalent if appropriate)
1	1,3	Assignment	50		3000
2	2,4	Examination	50	2 hrs	

**Learning and Teaching Strategies:**

Lectures will be provided to students digitally, a minimum of three working days before the classroom tutorials. The classroom tutorials will facilitate interactive discussion and feedback on the lecture material which forms a basis for group work through practical exercises.

The module is embedded within the values and practices espoused in the Glyndŵr University's Teaching and Learning and Assessment strategy whereby students are encouraged to take responsibility for their own learning and staff facilitate the learning process, with the aim of encouraging high levels of student autonomy in learning and the capacity to apply it within the wider environment.

**Syllabus outline:**

1. How to source, classify and present management information
2. Cost accounting techniques
3. Budgets and budgeting methods
4. Standard costing
5. Performance management techniques

**Bibliography:**

**Essential reading**

Garrison, R.H., E.W. Noreen and P.C. Brewer, *Managerial Accounting*, 14<sup>th</sup> Edition, McGraw-Hill, 2012.

ACCA, *Paper F5: Performance management: Study Text*, BPP.

**Other indicative reading**

N/A

