Prifysgol Wrecsam
Wrexham University

Module specification

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Module Code	BUS4B9
Module Title	Introduction to Management Accounting
Level	4
Credit value	30
Faculty	Wrexham Business School
HECoS Code	100836
Cost Code	GABP
Pre-requisite module	N/A

Programmes in which module to be offered

Programme title	Core/Optional/Standalone
BSc (Hons) Accounting and Finance	Core
BSc (Hons) Accounting and Finance with Foundation Year	Core

Breakdown of module hours

Learning and teaching hours	54 hrs
Placement tutor support hours	0 hrs
Supervised learning hours e.g. practical classes, workshops	0 hrs
Project supervision hours	0 hrs
Active learning and teaching hours total	**54 hrs**
Placement hours	0 hrs
Guided independent study hours	246 hrs
Module duration (Total hours)	**300 hrs**

Breakdown of module hours (to apply to Hong Kong Institute of Technology only)

Learning and teaching hours	54 hrs
Placement tutor support hours	0 hrs
Supervised learning hours e.g. practical classes, workshops	59 hrs
Project supervision hours	0 hrs
Active learning and teaching hours total	**113** hrs

Placement hours	0 hrs
Guided independent study hours	187 hrs
Module duration (Total hours)	**300 hrs**

Module aims

This module equips students with the knowledge and skills to understand key management accounting principles and techniques in organisational planning, decision-making, performance evaluation and control. By exploring cost behaviour, budgeting, performance evaluation, and financial analysis, students will learn to evaluate and interpret financial data to support strategic and operational objectives. Through practical applications and case studies, the module fosters critical thinking and problem-solving abilities, preparing students to assess and manage financial performance effectively in dynamic business environments

Module Learning Outcomes

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

1	Describe and compare the cost classification, accumulation, and allocation approaches and techniques
2	Explain the considerations and issues in cost and management accounting system design
3	Classify cost information and outline analytical techniques to support management accounting decisions

Assessment

Indicative Assessment Tasks:
This section outlines the type of assessment task the student will be expected to complete as part of the module. More details will be made available in the relevant academic year module handbook.

Assessment 1: Each student will be required to undertake one individual research within the topic area of applying management accounting skills in business context (2,500 words).

Assessment 2: A closed book exam requires students to demonstrate their ability to apply their technical and computational skills. (3-hours)

Assessment number	Learning Outcomes to be met	Type of assessment	Duration/Word Count	Weighting (%)	Alternative assessment, if applicable
1	2	Coursework	2,500	40%	Oral assessment
2	1, 2, 3	Examination	3 hours	60%	N/A

Derogations

None

Learning and Teaching Strategies

The overall learning and teaching strategy is based upon the key principle that students are encouraged to participate in higher education when they are exposed to flexible ways of learning that engage them using innovative and creative pedagogical approaches. To this end People and Culture module applies the University's Active Learning Framework (ALF) supporting accessible, and flexible learning. Students will have access to multiple learning opportunities including face to face and online classes (with core and guest lecturers), seminars, access to recorded lectures, lecture notes and handouts and directions to relevant essential and additional reading.

An interactive approach to learning is always maintained and staff will engage students with key issue by drawing on case studies and their practice experiences in the world of business and management. Lectures will be organised around lecture inputs, quizzes, recorded video content, simulation software (where applicable), larger and small group discussions and debates. Face to Face or video mediated appointments can be made with tutoring staff via Microsoft Teams to discuss module content and assignments.

Welsh Elements

Students have an option to submit the assessments and receive feedback for the module in Welsh. Case studies and contextualised Welsh examples will also be implemented within the module where possible.

Indicative Syllabus Outline

1. Introduction to Costing Systems
2. Cost classifications
3. Materials and Inventory Costs
4. Labour Costs
5. Overhead costs
6. Marginal and Absorption Costing
7. Cost-volume-profit analysis.
8. Budgeting
9. Standard Costing and Variance Analysis 1
10. Standard Costing and Variance Analysis 2
11. Job costing, batch costing and Process costing.
12. Alternative cost accounting techniques: ABC, Target costing, Life cycle costing and TQM.

Indicative Bibliography

Please note the essential reads and other indicative reading are subject to annual review and update.

Essential Reads:

Atrill, P. and McLaney, E. (2024), *Management Accounting for Decision Makers*. 11th ed. Harlow: Pearson.

Other indicative reading:

ACCA, Paper: '*Management Accounting: Study Text*', BPP Learning Media

Websites:

www.acca.com

www.cimaglobal.com

www.cipfa.com

www.icaew.com

Journals:

ACCA Accounting & Business Research, Taylor & Francis
ACCA Student Accounting Magazine,
Accounting, Auditing & Accountability Journal, Emerald
CIMA Financial Management Magazine, CIMA
Journal of Accountancy, AICPA
Journal of Financial Reporting & Accounting, Emerald

Administrative Information

For office use only	
Initial approval date	13/11/2025
With effect from date	01/09/2026
Date and details of revision	04.06.2026: AM1 modification approved to revise the module hour allocation for HKIT delivery through the reallocation of hours from Guided Independent Study Hours to Supervised Learning Hours
Version number	02