

BBER414 Management Accounts

ECTS Value: 4 ECTS
Self-Study Hours: 48

Contact Hours: 20
Assessment Hours: 32

Overall Objectives and Outcomes

Management accounting ideas serve as the bedrock upon which company decisions are made. This module serves as an introduction to management accounting whereby course participants will become familiar with and be able to produce financial reports. This in turn helps business management in the internal decision making of the organisation. Course participants will therefore gain basic financial management skills while also learn how to handle business ethically.

By the end of this module, the learner will be able to:

Competences

- a. Develop Students' Analytical Thinking.
- b. Motivate Students' Engagement with management accounts.
- c. Organise, calculate and analyse information relevant to decision making;

Knowledge

- a. Define Management accounts and their use
- b. Recognize the fundamental applications of management accounts in business
- c. Determine which individuals utilize budgets, management accounts, and financial accounts.
- d. Describe and discuss management accounts vs financial accounts vs budgets
- e. Interpret management accounts for decision making
- f. Understand the use of the Application of Multimedia in the Teaching of Managerial Accounting
- g. Understand the utilization of Management Accounting Textbooks
- h. Identify, analyse and evaluate financial information relevant to the operating, investing and financing decisions of a business entity;
- i. Demonstrate a growing awareness of ethics within the accounting environment.

Skills

Applying knowledge and understanding

The learner will be able to:

- a. Apply appropriate accounting principles to comprehend and explain management accounts used in business administration.
- b. Draw on their knowledge to build lessons
- c. Prepare case studies for class use

Assessment Methods

This module will be assessed through: Forum Participation, Assignment, Essay and Portfolio

Suggested Readings

Core Reading List

1. Atkinson, A., Kaplan, R., Matsumura, E., & Young, S (2012). Management accounting. Pearson Education
2. Owen, A. (2016). Accounting for Business Studies. Routledge.
3. Weetman, P. (2019). Financial and Management Accounting. Pearson Education Limited.

Supplementary Reading List

1. Drury, C. (2018) Management and Cost Accounting 10th Edition, Andover: Cengage Learning
2. Seal, W., Garrison, R.H. and Noreen, E.W. (2018) Managerial Accounting 6th Edition London: McGraw-Hill
3. Dyson J.R. (2004) Accounting for Non-Accounting Students. Prentice Hall.