



UNIVERSITY OF WALES: TRINITY SAINT DAVID

PRIFYSGOL CYMRU: Y DRINDOD DEWI SANT

School of Business London Campus

MODULE DESCRIPTOR

Management Accounting

LCBB5009_LON

MODULE NAME:	MANAGEMENT ACCOUNTING
MODULE CODE:	LCBB5009_LON
DATED:	14/05/23
LEVEL:	5
CREDIT:	20
JACS CODE:	N411
MODE OF DELIVERY:	ON-CAMPUS ONLY

AIM (S)

- This module would provide you with an introduction to core management accounting components ranging from costing, budgeting, short term decision making, risk and uncertainty which inform management in planning and performance measurement.
- You would be introduced to the nature and behaviour of costs with focus on how they influence budgeting processes of organisations thereby enabling them to make efficient short-term decisions after considering all their internal and external risks.
- Key management accounting techniques and would be discussed with reference to their application in the real world.
- Performance measurement tools such as variances would be introduced, and their real-world applicability discussed.

LEARNING OUTCOMES

Upon the successful completion of this module, the student should be able to:

- Analyse and evaluate the informational requirements of management, particularly in relation to decisions involving revenues and costs, and other financial criteria.
- Select, and apply, appropriate cost and management accounting methods and techniques;
- Demonstrate an ability to produce functional and master budgets for a variety of business scenarios and be able to monitor and evaluate performance based on the targets and standards therein.

INDICATIVE CONTENT

- Cost behaviour analysis and use
- Absorption costing and marginal costing
- Cost-Volume-Profit analysis
- Relevant Costing
- Budgeting
- Standard Costing and Variance Analysis

LEARNING AND TEACHING STRATEGY

The study time for the module is divided as follows:

Activity type	HOURS	PERCENTAGE
Scheduled learning	50	25%
Independent learning	150	75%
Placement learning	0	0%
TOTAL	200	100%

ASSESSMENT

Assessment Component 1 – Online Examination

Mode of assessment	Volume	Weighting
Online Exam (Duration: 1 hour, 30 minutes) - To be held in the computer lab on campus under exam conditions)	30 Questions	30%

Assessment Component 2 - In-Class Hand-written Examination

Mode of assessment	Volume	Weighting
In-Class Hand-written Examination (Duration – 3 hours) To be held on campus under strict exam conditions.	All questions are compulsory	70%

Assessment Summary

Activity Type	Percentage
Online Exam (Duration: 1 hour, 30 minutes - To be held in the computer labs on campus under exam conditions)	30%
In-Class Hand-written Examination (Duration – 3 hours) To be held on campus under strict exam conditions.	70%
Practical	0%
TOTAL	100%

MODULE CODE:	LCBB5002	
MODULE TITLE:	MANAGEMENT ACCOUNTING	
Classification	Reading List	Electronic
Essential: Core Text	Management accounting for decision-makers by Peter Atrill and E.J. McLaney: 2018 (9th edition). Management Accounting by Will Seal, Carsten Rhode, Ray H. Garrison and Eric W. Noreen	√ x
Essential	Financial and management accounting: An introduction by Pauline Weetman, 5th ed. Harlow: Financial Times Prentice Hall 2011	√