Introduction to Management Accounting

Module Information

2022.01, Approved

Summary Information

Module Code	3102FNDAF
Formal Module Title	Introduction to Management Accounting
Owning School	Business and Management
Career	Undergraduate
Credits	20
Academic level	FHEQ Level 3
Grading Schema	40

Teaching Responsibility

LJMU Schools involved in Delivery
Business and Management

Learning Methods

Learning Method Type	Hours
Online	11
Workshop	22

Module Offering(s)

Display Name	Location	Start Month	Duration Number Duration Unit
JAN-MTP	MTP	January	12 Weeks

Aims and Outcomes

Aims	The aim of the module is to introduce students to the foundations of management and cost accounting, and to provide them with the knowledge and skills needed to understand the role of cost and management accounting in an organisation, and how organisations use such information to aid organisation planning and decision making.

After completing the module the student should be able to:

Learning Outcomes

Code	Number	Description
MLO1	1	Understand the purpose and use of management accounting within the organisation.
MLO2	2	Understand the different ways of classifying costs for management information
MLO3	3	Apply basic management accounting techniques to support planning and decision making in the organisation.

Module Content

Outline Syllabus	Role of management and cost accounting in the organisation.Cost classification – type, function and behaviour.Basic budgeting – revenues, costs and cash.Information for decision making – Short-term (basic CVP formulas) and investment decisions (DCF/NPV)
Module Overview	
Additional Information	Delivering through workshops will give students the opportunity to practice management accounting techniques within a facilitative classroom environment. On-line activities will be used to further consolidate knowledge and understanding through independent study.

Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Module Learning Outcome Mapping
Test	In-class test	100	0	MLO1, MLO2, MLO3

Module Contacts

Module Leader

Contact Name	Applies to all offerings	Offerings
James Fraser	Yes	N/A

Partner Module Team

Contact Name	Applies to all offerings	Offerings