

Liverpool John Moores University

Title: Introduction to Management Accounting
Status: Definitive
Code: **3102FNDAF** (127078)
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management
Teaching School/Faculty: Business and Management

Team	Leader
James Fraser	Y
Karen Godfrey	
Pamela Dodd	
Mark Evans	

Academic Level: FHEQ3 **Credit Value:** 20 **Total Delivered Hours:** 33
Total Learning Hours: 200 **Private Study:** 167

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Online	11
Workshop	22

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Test	AS1	In-class test	100	

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.

Learning Outcomes

After completing the module the student should be able to:

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

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

In-class test	1	2	3
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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)

Learning Activities

A combination of weekly workshops, on line activities and private study.

Notes

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.