

## Liverpool John Moores University

Title: INTRODUCTION TO MANAGEMENT ACCOUNTING  
Status: Definitive  
Code: **4005BUSAF** (117241)  
Version Start Date: 01-08-2017  
  
Owning School/Faculty: Academic Portfolio  
Teaching School/Faculty: Academic Portfolio

Team	Leader
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**Academic Level:** FHEQ4      **Credit Value:** 12      **Total Delivered Hours:** 28  
**Total Learning Hours:** 120      **Private Study:** 92

### Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Workshop	26

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Unseen, closed book exam	75	2
Technology	AS2	Budget preparation using spreadsheets	25	

### Aims

- 1. To explain the principles involved in designing management and cost accounting information systems.*
- 2. To explain the principles involved in evaluating management and cost accounting information systems.*

## Learning Outcomes

After completing the module the student should be able to:

- 1 Distinguish between management accounting and financial accounting
- 2 Develop techniques used by the management accountant in providing information to managers for decision-making, planning, control and performance measurement.
- 3 Communicate meaningful financial information for management within the context of a spreadsheet

## Learning Outcomes of Assessments

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

EXAM	1	2
BUDGET	3	

## Outline Syllabus

*Cost estimation*

*Cost volume profit Analysis*

*Budget preparation including the use of spreadsheets*

*Flexible Budgets and Cash Budgets*

*Introduction to Standard Costing and variances*

*Marginal costing techniques*

## Learning Activities

Weekly workshops combined with private study.

## Notes

The coursework provides an opportunity for formative feedback; the examination is the terminal summative assessment.

The students will be introduced to the financial information needs of management. They will also learn a number of relevant management accounting techniques used by modern companies. The assumptions and limitations of these techniques will also be discussed.