

Liverpool John Moores University

Title: RESPONSIBLE MANAGEMENT ACCOUNTING
Status: Definitive
Code: **5530NCCG** (129542)
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management
Teaching School/Faculty: Nelson Campus, Nelson and Colne College

Team	Leader
Alistair Beere	

Academic Level: FHEQ5 **Credit Value:** 20 **Total Delivered Hours:** 48
Total Learning Hours: 200 **Private Study:** 152

Delivery Options

Course typically offered: S1, S2 and NS2 (S2 for Jan)

Component	Contact Hours
Lecture	48

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Presentation	Pres.	Presentation (15 mins)	40	
Report	Assignment	Assignment	60	

Aims

This module focuses on management accounting techniques to evaluate company performance, and how they influence management behaviour of an organisation.

Learning Outcomes

After completing the module the student should be able to:

- 1 Analyse the purpose of financial information.
- 2 Summarise management accounting techniques to support organisational performance.
- 3 Assess the recent history of large-scale business fraud and failure which was facilitated by the routine behaviour of senior accountants.

Learning Outcomes of Assessments

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

Presentation	1	2
Assignment	3	

Outline Syllabus

Users of financial information

Development and presentation of financial information

Microeconomic techniques

Cost allocation

Meaning and use of capital and capital budgeting

Definition of actual and standard costs, variances and controlling and correcting variances

Analysis of change including internal and external analysis and comparison of outcomes

Technology to support processes

Impact of change on management accounting

Learning Activities

These will not normally be traditional didactic lectures in which the student plays little active part, but will be delivered in small groups of up to 20 students in which their interaction with their tutor is a key ingredient of their learning experience.

Students will receive approximately 30 hours of taught material, supported by in-class exercises and discussions designed to help student assimilate learning and to provide early informal feedback on their progress.

Independent Study

Students are expected to undertake personal reading and research into topic areas that have been stimulated from the lectures and seminars. This reading will enhance their academic work and enable valid contribution to lectures and seminars.

VLE support

This will provide links to academic web-sites and on-line journals, facilitate group discussion outside of the classroom, access to outline lecture notes, and provide students with assessment details.

Notes

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