Module Proforma

Approved, 2022.03

Summary Information

Module Code	5530NCCG
Formal Module Title	Responsible Management Accounting
Owning School	Business and Management
Career	Undergraduate
Credits	20
Academic level	FHEQ Level 5
Grading Schema	40

Module Contacts

Module Leader

Contact Name	Applies to all offerings	Offerings
Graham Sherwood	Yes	N/A

Module Team Member

Contact Name	Applies to all offerings	Offerings

Partner Module Team

Contact Name	Applies to all offerings	Offerings

Teaching Responsibility

LJMU Schools involved in Delivery
LJMU Partner Taught

Partner Teaching Institution

Institution Name
Nelson and Colne College Group

Learning Methods

Learning Method Type	Hours
Lecture	48

Module Offering(s)

Offering Code	Location	Start Month	Duration
JAN-PAR	PAR	January	12 Weeks
SEP-PAR	PAR	September	12 Weeks
SEP_NS-PAR	PAR	September (Non-standard start date)	12 Weeks

Aims and Outcomes

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:

Code	Description
MLO1	Analyse the purpose of financial information.
MLO2	Summarise management accounting techniques to support organisational performance.
MLO3	Assess the recent history of large-scale business fraud and failure which was facilitated by the routine behaviour of senior accountants.

Module Content

Outline Syllabus
Users of financial informationDevelopment and presentation of financial informationMicroeconomic techniquesCost allocationMeaning and use of capital and capital budgetingDefinition of actual and standard costs, variances and controlling and correcting variancesAnalysis of change including internal and external analysis and comparison of outcomesTechnology to support processesImpact of change on management accounting

Module Overview

Additional Information

Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Learning Outcome Mapping
Report	Assignment	60	0	MLO3
Presentation	Presentation	40	0	MLO1, MLO2