



Module Title/Name: <b>Management Accounting</b>	Module Code: <b>BFM224</b>
School: <b>Aston Business School</b>	Module Type: <b>Standard Module</b>
New Module? <b>No</b>	Module Credits: <b>15</b>

### Module Management Information

<b>Module Leader Name</b>	Florian Gebreiter
<b>Email Address</b>	gebreif1@aston.ac.uk
<b>Telephone Number</b>	3939
<b>Office</b>	ABS425
<b>Additional Module Tutor(s):</b> Mohamed Fadzly. (M.Fadzly@Aston.Ac.Uk, ABS414)	

<b>Level Description:</b> Masters	<b>Programmes in which available:</b> None Specified
<b>Contributing School &amp; Subject Groups (and %):</b> None Specified	<b>Credit Value &amp; ECTS Credits:</b> 7.5
<b>Available to Exchange Students?</b> {	

### Module Dependencies

<b>Pre-requisites:</b> None Specified	<b>Co-requisites:</b> None Specified
<b>Prohibited Combinations:</b> None Specified	

## Module Learning Information

### Module Aims:

This module studies the functions and techniques of cost and management accounting. Students will examine the many ways in which managers use different types of cost information to evaluate organizational performance and to make decisions. Students will learn how managers plan and control their organizations and the behavioural problems encountered when doing so. Drawing on examples from a wide range of contexts, the module aims to cover traditional and innovative ways of measuring and managing costs and recent developments in performance planning, measurement and management.

### Module Learning Outcomes:

After completing this module, students should be able to: Apply management accounting tools to organisational contexts. Communicate appropriate accounting information clearly to aid management decision making. Critically evaluate the usefulness of management accounting tools.

### Indicative Module Content:

Product costing: direct costs, indirect costs and activity-based costing. Cost behaviour and cost-volume-profit analysis. Relevant costs for business decisions. Responsibility accounting and organizational control. Financial performance measures and their limitations. Budgeting and variance analysis.

### International Dimensions:

The module draws on examples and case studies from a wide range of contexts in the UK and internationally.

### Corporate Connections:

The module draws on a variety of realistic business scenarios and examples which give students insights into real life business issues.

### Ethical Approval:

Students are not expected to undertake primary research for this module.

### Links to Research:

The module draws on management accounting research conducted by the Accounting Department and the wider academic community.

### Ethics, Social Responsibility and Sustainability:

Students will be expected to consider the ethical and sustainability effects of the tools used and their effect on organisations and their stakeholders.

## Module Delivery

### Methods of Delivery & Learning Hours (by each method):

Method of Delivery	Learning Hours
Lecture:	27 hours
Independent Study:	123 hours
<b>Total Learning Hours:</b>	<b>150 hours</b>

**Learning & Teaching Rationale:**

The module will be taught by lectures involving the use of examples and case studies. The lecture will first outline the main teaching points related to each topic before giving students an opportunity to practice what they learned. Beyond the lectures, students will be provided with practice exercises to help them prepare for the examination.

**Module Assessment****Methods of Assessment & associated weighting (including approaches to formative assessment as well as summative):**

Assessment Type	Category	Duration/ Submission Date	Common Modules/ Exempt from Anonymous Marking	Week Number	Assessment Weight
December/January Exam	Closed Book	2:00HRS	-	-	100%
Details	-				
Total:					100%

**Method of Submission:**

Hard Copy Only

**Assessment Rationale:**

The examination allows for students to demonstrate the breadth and depth of their management accounting knowledge as acquired on the module.

**Feedback Rationale:**

Students will be provided with numerous exercises throughout the course which will allow them to test their progress on the module. They will also be encouraged to seek verbal feedback from the lecturer.

**Module Teaching Frequency, Room & AV Requests****Teaching Frequency:**

Please note that this module is now a 15 rather than 30 credit module.

**Room & AV Requirements:**

No Room Requirements Specified  
No AV Requirements Specified

**Specialist Software in IT Labs:**

None Specified