

## MODULE SPECIFICATION

**1. Title of the module**

Principles of Management Reporting & Decision-making

**2. School or partner institution which will be responsible for management of the module**

Pearson College London

**3. The level of the module (e.g. Level 4, Level 5, Level 6 or Level 7)**

Level 4

**4. The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

**5. Which term(s) the module is to be taught in (or other teaching pattern)**

This module can be run in any term: Autumn, Spring or Summer

**6. Prerequisite and co-requisite modules**

None

**7. The programmes of study to which the module contributes**

- BA (Hons) Business Management – option module
- BA (Hons) Business Management with Finance – option module
- BA (Hons) Business Management with Global Industries – option module
- BA (Hons) Business Management with Law – option module
- BA (Hons) Business Management with Marketing – option module
- BSc (Hons) Professional Accounting in Business – core module
- Integrated Masters in Advanced Professional Accounting in Business – core module

**8. The intended subject specific learning outcomes**

*On successfully completing the module students will be able to:*

- 8.1 Explain the nature, source and purpose of management accounting and management information.
- 8.2 Apply core management accounting techniques.
- 8.3 Identify and calculate relevant data for use in management decision making.
- 8.4 Explain and apply performance measurements, including the analysis of budgetary and financial information to monitor business performance.
- 8.5 Identify key features of effective performance management systems, select appropriate performance measures and calculate differences between actual performance and standards or budgets.
- 8.6 Make recommendations about future decisions based on management accounting and/or investment appraisal techniques.

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### 9. The intended generic learning outcomes.

*On successfully completing the module students will be able to:*

- 9.1 Discuss and evaluate the ethical considerations involved in management accounting and finance.
- 9.2 Evaluate different approaches to solving problems.

### 10. A synopsis of the curriculum

This module aims to develop students' financial fluency, and to enable them to understand and meet management information requirements in business.

The module will focus on how financial information can be created through management accounting techniques, and the value that it can add to decision-making. This will include a range of practical techniques and analysis tools. This module also aims to make learners aware of the challenges involved in preparing management accounting information, as well as the limitations of it.

The curriculum will cover:

- The nature, source and purpose of management information
- Cost accounting techniques.
- Introduction to budgeting and forecasting
- Standard costing and variances
- Performance measurement
- Break-even analysis
- Introduction to investment appraisal
- Ethical management reporting

### 11. Reading List (Indicative list, current at time of publication. Reading lists will be published annually)

- ACCA F2 Study Text, Kaplan Publishing
- Atrill P "Accounting an Introduction", Latest Edition, Pearson
- Drury, "Standard Costing", Cengage Learning EMEA
- ICAEW Management Information Study Manual
- Sundem, Stratton, Hornberg, Schatzberg, Burgstahler, "Introduction to Management Accounting", Pearson Education

### 12. Learning and Teaching methods

For full details please see the teaching and learning strategy in the programme specification. Students can study this module in the interactive classes model or the mentored independent model. Those on the former will typically experience one lecture and one seminar each week.

Scheduled Hours:	35
Independent Study Hours:	115
Total Study Hours:	150

## MODULE SPECIFICATION

### 13. Assessment methods.

#### 13.1 Main assessment methods

This module will be assessed by a summative 2 hour written examination (75% of overall grade) and summative oral coursework presentation lasting no more than 15 minutes (25% of overall grade).

A student must pass the examination assessment in order to pass the module.

#### 13.2 Reassessment methods

### 14. Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section 12) and methods of Assessment (section 13)

Module learning outcome		8.1	8.2	8.3	8.4	8.5	8.6	9.1	9.2
Learning/teaching method	Hours allocated								
Private Study	115	X	X	X	X	X	X	X	X
Lectures	10	X	X	X	X	X	X		X
Seminars	25	X	X	X	X	X	X	X	X
Assessment method									
Written examination (2 hours)		X	X	X	X	X	X	X	X
Oral coursework presentation (15 minutes)		X			X			X	X

## MODULE SPECIFICATION

### 15. Inclusive module design.

The Collaborative Partner recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/ declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

- a) Accessible resources and curriculum
- b) Learning, teaching and assessment methods

### 16. Campus(es) or Centre(s) where module will be delivered:

Pearson College London

### 17. Internationalisation

Students taking this module will be expected to keep up to date with international developments and changes relevant to the accounting profession and in particular management accounting and reporting. Students will be encouraged to think about how local and international contexts affect the decisions made by management and those charged with governance.

**If the module is part of a programme in a Partner College or Validated Institution, please complete sections 18 and 19. If the module is not part of a programme in a Partner College or Validated Institution these sections can be deleted.**

### 18. Partner College/Validated Institution:

Pearson College London

### 19. University School responsible for the programme:

Kent Business School

## MODULE SPECIFICATION

### FACULTIES SUPPORT OFFICE USE ONLY

**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

Date approved	Major/minor revision	Start date of the delivery of revised version	Section revised	Impacts PLOs (Q6&7 cover sheet)