

# AMITY GLOBAL INSTITUTE

## MODULE SYLLABUS

Course	Master of Business Administration (University of London)
Module Title	Accounting for managers
Module Syllabus No. (if any)	BAM200
Syllabus / Content / Learning Outcomes	<p>Management accounting is a dynamic discipline which interacts with many facets of the organisational environment in which it exists across nations, industrial settings and management functions. It entails the application both of long-established techniques and of newly-emerging concepts. Consequently, the module covers areas such as job costing and process costing, cost-volume-profit relationships, capital investment decisions and budgetary control systems in the light of changes in modern day operational circumstances. Throughout the module, students have the opportunity to explore emerging themes within the field of management accounting which are regarded as important for organisations seeking to evolve their management accounting systems.</p> <p>The module pays particular attention to concerns and issues within an international setting. The module endeavours to cover fundamental concepts and techniques of management accounting while also highlighting the diversity of approaches and practices which management accounting are viewed to encompass in different countries.</p> <p>Learning outcomes: Upon successful completion of the module, students should be able to:</p> <ul style="list-style-type: none"> <li>• Understand the nature of management accounting concepts and conventions</li> <li>• Understand how accounting information is employed to guide decision making and resource allocation</li> <li>• Apply standard accounting techniques to assess and evaluate different outcomes</li> <li>• Critically evaluate the extent to which accounting information can support resource allocation and performance appraisal</li> <li>• Critically discuss and differentiate contemporary accounting issues</li> <li>• Critical thinking, analytical and synthesis skills (including the capacity to provide informed and detailed analysis of business events)</li> <li>• The ability to create, evaluate and assess a range of different outcomes and the ability to make rational choices and justify them (including the ability to make choices among a multitude of appropriate management accounting techniques)</li> <li>• Numeracy and quantitative skills (including: data analysis and interpretation)</li> <li>• Effective communication skills (including oral and written communication skills)</li> <li>• Time management skills (including planning and prioritisation skills)</li> <li>• Leadership and individual initiative skills</li> <li>• Digital and information literacy skills</li> <li>• Research skills</li> </ul>
No. of Teaching Hours	Contact Hours – Lectures, Seminars & online activity (22 x 3) = 66 Independent Preparation, pre-reading and analysis = 84 TOTAL = 150
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion.
Assessment Methods and Weightages	One two-hour unseen written examination (70%) One 2,000 words assignment (30%).
Skills for Maximising Learning Outcomes	Reading and research
Dates of Examinations, Major Assessments and Assignments	Please refer to <a href="http://www.london.ac.uk">www.london.ac.uk</a> exam tables June, August/September, December and February/March

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.

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Recommended Text	Bhimani, A., Hongren, C., Datar, S., & Rajan, M., Management and Cost Accounting, 6th edition, Pearson Education, 2015 Seal, W., Garrison, R., Rohde, C., & Noreen, E., Management Accounting, McGraw Hill, 5th ed., 2015
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Lesson No.	Learning Outcome
1	Management accounting and the business environment: An introduction to cost terms, concepts and classifications;
2	Job-costing systems & Process costing systems
3	Cost Allocation
4	Cost Volume Profit (CVP) Relationships Relevant Information for decision making
5	Activity Based Costing (ABC)
6	Pricing, target costing and customer profitability analysis
7	Motivation, budgets and variance analysis
8	Performance Measurement Systems & Strategic Management Accounting (SMA)
9	Quality and throughput concerns in managing costs & Accounting for Just-in-time systems
10	Management Control Systems.

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