ACCOUNTING & FINANCE DEPARTMENT, FACULTY OF BUSINESS

BACHELOR OF ACCOUNTING & FINANCE (HONS)

COURSE GUIDE

BA3121: INTRODUCTION TO MANAGEMENT ACCOUNTING

b. CONTENTS

c. INTRODUCTION TO COURSE

COURSE CODE AND TITLE

BA3121 Introduction to Management Accounting

COURSE LEADER'S NAME

Pang Mary

ObjectiveTO THE COURSE

This course is designed to enable students to master the key issues, the principles and key concepts in basic cost information required for management accounting. To develop students' understanding on the respective contributions of the cost accounting and the different objectives and needs of a range of users of this information. Students will prepare and interpret management accounting information for planning, control and decision making and control in a range of simple business scenario.

CONTACT DETAILS OF LECTURER(S) AND TUTOR(S)

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Consultation Hours: Tue, 2-4 & Wed, 2-4

d. COURSE SYLLABUS (MQA)

1	Course Name:	Introduction to Management Accounting	
	Course Code:	BA3121	
	Course Classification:	Major (core)	
2	Synopsis:	This module is designed to introduce fundamental management accounting concepts to non-accountants. This will include applying various techniques to evaluate business decisions in both the long and short term.	

3	Name(s) of Academic Staff:	1	Pang Mary
		2	
		3	

4	Semester and Year offered:	Year Offered	1	Semester	3	Remarks:

5	Credit Value:	**3**	

6	Pre-requisite/ co-requisite (if any):	None

7 — Course Learning Outcomes (CLO)

CLO1	Explain various cost and management accounting terminology. (C2,PLO1)
CLO2	Apply a range of control and planning method for a business (C3,PLO6)
CLO3	Apply short term decision making model for business (C3, PLO6)

8 Mapping of the Course Learning Outcomes to the Programme Learning Outcomes, Teaching Methods and Assessment Methods

Course Learning Outcomes	Programme Learning Outcomes (PLO)												Teaching Methods	Assessment Methods
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11			
CLO1	√												Lecture and Tutorial	Midterm Test
CLO2			√										Lecture and Tutorial	Assignment and Final Examination
CLO3			√										Lecture and Tutorial	Final Examination
Mapping with MQF Cluster of Learning Outcomes	C1													
			C2											
			C2											

Indicate the primary causal link between the CLO and PLO by ticking '√' in the appropriate box.

C1 = Knowledge & Understanding, **C2** = Cognitive Skills, **C3A** = Practical Skills, **C3B** = Interpersonal Skills, **C3C** = Communication Skills, **C3D** = Digital Skills, **C3E** = Numeracy Skills, **C3F** = Leadership, Autonomy & Responsibility, **C4A** = Personal Skills, **C4B** = Entrepreneurial Skills, **C5** = Ethics & Professionalism

9	Transferable Skills (if applicable)		
	(Skills learned in the course of study which can be useful and utilized in other settings)	1	Personal Skills
		2	Cognitive skills
		3	Communication Skills
		Open-ended response (if any)	
		4	

10 Distribution of Student Learning Time (SLT)

Note: This SLT calculation is designed for home grown programme only.

Course Content Outline and Subtopics		CLO*	Learning and Teaching Activities**								NF2F Independent Learning (Asynchronous)	Total SLT
			Face-to-Face (F2F)									
			Physical				Online/ Technology-mediated (Synchronous)					
			L	T	P	O	L	T	P	O		
1	Introduction to costing and Management Accounting	CLO1									8	
2	Cost classification and behaviour	CLO1									8	
3	Managing material & labour cost	CLO1									8	
4	Overhead cost assignments	CLO1									8	
5	Job costing system	CLO2									8	
6	Breakeven point	CLO2									8	
7	Budgeting	CLO2									12	
8	Variance	CLO2									12	
9	Decision making using relevant costs and revenues	CLO3									10	
10	Marginal and Absorption costing	CLO3									8	
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
										SUB-TOTAL SLT:	**90**

Continous Assessement		%	Face-to-Face (F2F)		NF2F Independent Learning for Assessment (Asynchronous)	
			Physical	Online/ Technology-mediated (Synchronous)		
1	Midterm Test	15			6	
2	Assignment	25			14	
3						
4						
5						
					SUB-TOTAL SLT:	**20**

Final Assessement		%	Face-to-Face (F2F)		NF2F Independent Learning for Assessment (Asynchronous)	
			Physical	Online/ Technology-mediated (Synchronous)		
1	Final Examination			3	7	
2						
3						
4						
5						
					SUB-TOTAL SLT:	**10**
					SLT for Assessment:	**30**
					GRAND TOTAL SLT:	**120**

A	% SLT for F2F Physical Component: *[Total F2F Physical /(Total F2F Physical + Total F2F Online + Total Independent Learning) x 100)]*	0.00
B	% SLT for Online & Independent Learning Component: *[(Total F2F Online + Total Independent Learning) /(Total F2F Physical + Total F2F Online + Total Independent Learning) x 100]*	100.00
C	% SLT for All Practical Component: *[% F2F Physical Practical + % F2F Online Practical]*	0.00
C1	% SLT for F2F Physical Practical Component *[Total F2F Physical Practical /(Total F2F Physical + Total F2F Online + Total Independent Learning) x 100)]*	0.00
C2	% SLT for F2F Online Practical Component *[Total F2F Online Practical / (Total F2F Physical + Total F2F Online + Total Independent Learning) x 100]*	0.00

Please tick (√) if this course is **Industrial Training/ Clinical Placement/ Practicum** using 50% of Effective Learning Time (ELT)

Note:

* Indicate the CLO based on the CLO's numbering in Item 8

** For ODL programme: Courses with mandatory practical requiremnets imposed by the programme standards or any related standards can be exempted from complying to the minimum 80% ODL delivery rule in the SLT.

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11	Identify special requirement or resources to deliver the course (e.g., software, nursery, computer lab, simulation room etc)	
12	References (include required and further readings, and should be the most current)	Drury, C. (2021). Management accounting for business, 8th edition, Cengage Learning EMEA. [Main Text] Rozainun Abdul Aziz et al. (2018). Management Accounting (3rd ed). Oxford University Press. Noraihan Mamat Zambi et al. (2016). Cost and Management Accounting (1st ed). Oxford Fajar.
13	Other additional information (if applicable)	

Note: Number of PLO indicated is purely for illustration purposes only and the number is subjected to the curriculum design.

Semester plan synopsis

Week	Brief description	Reading List
1	Introduction to management accounting • The users of accounting information • The significance of costing • Differences between costing, MA and FA • The decision making process	Chapter 1, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning. Tutorial 1
2	Cost classification and behaviour • Direct costs and indirect costs • Period costs and product costs • Cost behaviour • Relevant and irrelevant costs	Chapter 2, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning. Tutorial 2
3	Managing material cost • Material pricing • Stock valuation FIFO,LIFO, weighted average method	Chapter 6, Weygandt, J.J., Kimmel, P.D. & Kieso, D.E. (2016). *Accounting Principles –* International Student Version (12th ed). John Wiley & Sons. Tutorial 3
4	Managing labour cost • Significant labour costs • Distinguishing between different remuneration methods	Chapter 2, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning.Tutorial 4
5	Overhead cost allocation • Manufacturing overhead • Non manufacturing overhead • Problems of overhead application	Chapter 13, Horngruen, Sundem, Stratton, Burgstahler & Schatzberg (2013). *Introduction to Management Accounting*, (16 th ed). Pearson. Tutorial 5
6	Job costing system • Prepare job cost records showing direct material, direct material and production overheads	Chapter 14, Horngruen, Sundem, Stratton, Burgstahler & Schatzberg (2013). *Introduction*

	• Analyse transactions involved in job costing, using accounting equation • Prepare job cost records for a long-term contract • Understand the method of reporting profit in a long term contract	*to Management Accounting*, (16 th ed). Pearson. Tutorial 6
7	Breakeven point • Calculate the breakeven point and Margin Safety • Prepare contribution margin statement • Assumption of breakeven point	Chapter 3, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning. Tutorial 7
8	Budgeting and variance •Advantages of budgeting •Understanding the budget administration process •Appreciate the role and functional and master budgets	Chapter 9, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning.Tutorial 8
9	Variance •Functions of variance •Calculate direct labour cost variance and direct material cost variance.	Chapter 11, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning.Tutorial 9
10-11	Decision making using relevant costs and revenues •Identifying relevant cost and revenues •Understanding and learn to make business decisions •Make and buy decision making •Special price offering	Chapter 4, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning.Tutorial 10
12-13	Marginal and Absorption costing •Fixed cost and variable costs •Marginal costing and the role of contribution •Revenue statements in marginal costing format •Revenue statements in absorption costing format	Chapter 8, Drury, C. (2021). *Management Accounting for Business*,(8th ed.). London: Thomson Learning.Tutorial 11
14	Revision	

g. CONTINUOUS ASSESSMENT SCHEDULE

This module is assessed by both coursework and examination.

Coursework Percentage: 40%
Examination Percentage: 60%

Coursework Details

TASKS	PERCENTAGE	WEEK
Assignment	20%	7
Mid-Semester Examination	20%	12
Final exam	60%	-

h. WARNING OF PLAGIARISM, SYNDICATION AND CHEATING

IMPORTANCE OF ACADEMIC INTEGRITY

Warning: Cheating

Cheating, in any form, is a very serious offence which could lead to severe disciplinary action. Cheating includes:

- using unauthorised materials in tests and examinations;
- letting another person take tests or examinations on one's behalf OR taking tests or examinations on another person's behalf;
- working jointly, copying or sharing another student's work and presenting it as one's own piece of work;
- inventing, copying or altering data, quotations or references;
- plagiarising, i.e. taking or using another person's work without attributing the source and thus, giving the impression that it is one's own work.

Penalties for Cheating in Tests or Examination

Any student caught and found guilty in the disciplinary hearing will be deemed to have **FAILED in** the subject and will be required to **REPEAT** the said subject. Any repeated offence may result in **EXPULSION FROM THE UNIVERSITY**.

IMPORTANT POINTS TO NOTE

ATTENDANCE

As students, you will benefit by attending classes regularly. Full attendance is required and the University has the right to bar any student from taking the final examinations for poor class attendance (below 75%). If you are barred, you will not be allowed to take the examination and will have to repeat the level in the subsequent semester