

Module Code	BA-3202		
Module Title	Management Accounting and Control		
Degree/Diploma	Bachelor of Business (Accounting and Finance)		
Type of Module	Major Core/Breadth		
Modular Credits	4	Total student workload	8 hours/week
		Contact hours	4 hours/week
Prerequisite	BA-2202 Cost Accounting		
Anti-requisite	None		
Aims			
To provide students with the knowledge and to familiarize them with the role of a manager in adopting essential tools and techniques related to managerial decision-making, which involves costing systems, cost-volume-profit relationship, budgeting, profit planning and control.			
Learning Outcomes:			
<i>On successful completion of this module, a student will be expected to be able to:</i>			
Lower order :	30%	<ul style="list-style-type: none"> - recognise the role of managerial accounting in support of planning, directing, controlling and decision-making in both production and service costing. - understand various tools and techniques adopted by management accountants that involves cost components, profit planning and cost control. 	
Middle order :	40%	<ul style="list-style-type: none"> - apply tools and techniques to calculate production cost and profit planning and interpret how the techniques chosen affect the business performance. - analyse the effect of cost behaviour and profit relationship towards management and decision-making. 	
Higher order:	30%	<ul style="list-style-type: none"> - recommend sound decisions and alternative approaches to produce an effective cost management. - participate individually in class discussions as well as work effectively in groups. 	
Module Contents			
<ul style="list-style-type: none"> • Management Accounting and the Business Environment • Role of managerial accounting in an organization • Basic Cost Management Concepts and Cost Behavior • Job order costing • Process costing • Cost Volume Profit Relationships • Absorption and Variable costing • Activity Based Costing and Cost Management Systems • Target costing • Life cycle costing • Throughput accounting • Incremental analysis • Profit Planning and Standard Costing • Operational budgeting and Variances • Performance Management system and Control in private sector, not-for profit and the public sector • Divisional performance and Transfer pricing 			
Assessment	Formative assessment	Weekly individual presentations and feedback	
	Summative assessment	Examination: 50%	
		Coursework: 50%	
		<ul style="list-style-type: none"> - Individual Assignment (10%) - Individual Presentation (5%) - Mid-Term Test (10%) - Group Project (20%) - Active Class Participation (5%) 	