



**Curriculum - 2023**

**BBA Hons (Entrepreneurship) Degree Program**

**Faculty of Management and Finance**

**University of Ruhuna**

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**BBA 21013: Management Accounting**

**Level: 2000**

**Number of Credits : 03**

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**Course Description**

This course provides knowledge and understanding of management accounting concepts and techniques and how to apply those techniques in planning and control of business activities in different organizational contexts. It further explains the use of management accounting information to measure and enhance organizational performance.

**Intended Learning Outcomes**

At the end of the course, the student will be able to;

- Describe the concepts and purpose of management accounting.
- Apply management accounting techniques to generate information for managerial decisions in planning and controlling of business activities.
- Analyze management accounting information to measure and enhance organizational performance.
- Evaluate the appropriateness of management accounting techniques towards achieving organizational goals.

**Teaching/Learning Methods**

Lectures, tutorials, case studies, seminars, workshops, and group discussions.

**Methods of Assessment**

In-course Assessments	: 30%
End Semester Examination	: 70%

**Course Contents**

1. Introduction to management accounting.
2. Cost terms, cost concepts and cost assignment.
3. Costing systems.
4. Standard costing and variance analysis.
5. Cost-volume-profit analysis
6. Relevant cost and revenues for short term decision making
7. Budgeting

**Recommended Readings**

1. *Kaplan Management Accounting* (ACCA). Kaplan Publishing/The latest Edition.
2. Dury, C. *Management and Cost Accounting*. Cengage Learning EMEA/The latest Edition.