



Faculty of Management and Finance

Bachelor of Business Administration Honours in Business Management Degree Programme

Course Unit Information Sheet

Course Code		BBA 21013			
Course Name		Management Accounting			
Semester		2000 Level- Semester I			
Credit Value	3	Core/Optional	Core	GPA/NGPA	GPA
Hourly Breakdown		Lectures	Practical	Independent Learning	
		45 Hours	–	105 Hours	
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				PLO Alignment	
Upon completion of this course unit, the students will be able to,					
1. Describe the concepts and purpose of management accounting.				1,16	
2. Apply management accounting techniques to generate information for managerial decisions in planning and controlling of business activities.				3,5,6,19	
3. Analyze management accounting information to measure and enhance organizational performance.				5,9,12,20,22	
4. Evaluate the appropriateness of management accounting techniques towards achieving organizational goals.				5,8,10,15,21	
Course Content				Hours	ILOs
1. Introduction to management accounting				3	1
2. Cost terms, cost concepts and cost assignment				6	1,2
3. Costing systems				6	1,2,4
4. Standard costing and variance analysis				9	1,2,3,4
5. Cost-volume-profit analysis				6	1,2,4
6. Relevant cost and revenues for short term decision making				6	1,2,3,4
7. Budgeting				9	1,2,4
Teaching Methods					
Lectures, tutorials, case studies, seminars, workshops, and group discussions.					
Assessment Methods					
In-course Assessments 30 %		Final Examination 70 %		Total 100%	

Recommended Readings	
1.	Kaplan. <i>Management Accounting (ACCA)</i> . Kaplan Publishing. /The latest edition
2.	Dury, C. <i>Management and Cost Accounting</i> . Cengage Learning EMEA. /The latest edition