



Faculty of Management and Finance
Bachelor of Business Administration Honours in Human Resource 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 controlling of business activities in different organisational contexts. It further explains the use of management accounting information to measure and enhance organisational performance.					
Intended Learning Outcomes				PLO Alignment	
At the end of the course unit, the student shall 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. Analyse management accounting information to measure and enhance organisational performance.				5,9,12,20,22	
4. Evaluate the appropriateness of management accounting techniques towards achieving organisational 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 Reading					
1. Kaplan. <i>Management Accounting</i> (ACCA). Kaplan Publishing. The latest edition.					
2. Dury, C. <i>Management and Cost Accounting</i> . Cengage Learning EMEA. The latest edition.					

