

2.3.2 Basic information of each course/module (Provide information where applicable in Table 3.)

Table 3: Summary of information on each course/module

1.	Name of Course/Module: Management Accounting					
2.	Course Code: BBA 2234					
3.	Name(s) of academic staff: TBA					
4.	Rationale: It is important for the students to have overall understanding in the knowledge of management accounting and finance. The course consist of the knowledge delivery, practical skills training, problem solving skills training and cultivation of the ability of thinking, analysing and practising the theory learned. The course will educate the students from the basic conceptual theory to practical application.					
5.	Semester and Year offered: Semester 5 Year 2					
6.	Total Student Learning Time (SLT)	Face to Face				Total Guided and Independent Learning
	L = Lecture T = Tutorial P = Practical O = Others	L 80	T 40	P -	O -	160
7.	Credit Value: 4 credit hours					
8.	Prerequisite (if any): None					
9.	<p>Objectives:</p> <p>The objectives of this course are to:</p> <ul style="list-style-type: none"> • Expose the students to the basic concept of management accounting and finance. • Introduce analytical approach using cost behavior and volume profit analysis. • Introduce the financial statements and using them to analyze business performance as well as reporting tools. • Expose the students to capital budgeting techniques and concept of time value of money. 					

10.	<p>Learning outcomes:</p> <p>At the end of the semester the students will be able to:</p> <ul style="list-style-type: none"> • Learn and understand the role of accounting in business. • Describe the concept of cost behavior and volume profit analysis. • Outline the various methods of making decision in given situations. • Describe and discuss what are financial statements, their uses and applications. • Learn and apply capital budgeting techniques. • Illustrate the various applications of time value of money. 												
11.	<p>Transferable Skills:</p> <p>Development of transferable skills such as management accounting and finance skills, effective group work, leadership skills, and knowledge in approaches to problem-solving.</p>												
12.	<p>Teaching-learning and assessment strategy</p> <p>Class Participation, Assignments, Team Work, Case Studies, and Presentation.</p>												
13.	<p>Synopsis:</p> <p>The course is designed to give an early exposure to the basic principles, concepts, and analytical tools in accounting and finance for business and non-business students. The various examples and illustrations are used to develop skills in preparing and analyzing cases for decision making and assess companies' financial performance. Subsequence exercises are conducted to illustrate the application of techniques in capital budgeting and time value of money.</p>												
14.	<p>Mode of Delivery: Lectures/Tutorial/Practical /Class Activities</p>												
15.	<p>Assessment Methods and Types:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Class Participation</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Continuous Assessment, Assignments and Tests</td> <td style="text-align: right;">20%</td> </tr> <tr> <td>Case Studies, Seminar, Project Paper and Presentation</td> <td style="text-align: right;">30%</td> </tr> <tr> <td>Final exam</td> <td style="text-align: right;">40%</td> </tr> <tr> <td></td> <td style="text-align: right;">-----</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">100%</td> </tr> </table>	Class Participation	10%	Continuous Assessment, Assignments and Tests	20%	Case Studies, Seminar, Project Paper and Presentation	30%	Final exam	40%		-----	Total	100%
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Final exam	40%												

Total	100%												
16.	<p>Mapping of the course/module to the Programme Aims NA</p>												
17.	<p>Mapping of the course/module to the Programme Learning Outcomes: See attached CO-POs matrix.</p>												

18.	Content outline of the course/module and the SLT per topic:							
		Delivery				GL	NGL	SLT
	Topics	L	T	P	O	Hour	Hour	
	1. Introduction <ul style="list-style-type: none"> • What is accounting? • Basic objectives of management accounting. • The different between management and financial accounting. 	10	5	-	-	15	5	20
	2. Cost Behavior Analysis <ul style="list-style-type: none"> • Cost behavior analysis. • Classification of costs; <ul style="list-style-type: none"> - Fixed cost - Variable cost - Mixed or semi-variable cost. • Manufacturing and non-manufacturing costs. • Absorptions costing and marginal costing. • Application of marginal costing. • What are the advantages and limitations of marginal costing? 	10	5	-	-	15	5	20

<p>3. Volume Profit Analysis</p> <ul style="list-style-type: none"> • Concept of contribution margin. • The breakeven point in sales value. • Units of sales to achieve the targeted profit approach. • Targeted profit and sales revenue approach. • Calculation of breakeven point in the event of multiple products. 	10	5	-	-	15	5	20
<p>4. Cost Analysis and Decision making.</p> <ul style="list-style-type: none"> • What is tactical decision? • Common applications of tactical decisions. • Decision on whether to make or to buy. • Decision on whether to accept an export order or special order. • Decision to drop in a product line. 	10	5	-	-	15	5	20
<p>5. Business Performance Measurement</p> <ul style="list-style-type: none"> • Income statements • Basic account adjustments • Balance sheet • Determination of retained earnings • Cash flow statements • Qualitative judgment of financial statements 	10	5	-	-	15	5	20

	<p>6. Financial Statement Analysis.</p> <ul style="list-style-type: none"> • The meaning and types of financial statements. • Objectives of financial statements. • Types of information in financial statements. • Financial statement analysis. • Objectives of financial analysis. • Procedure of financial analysis. • Type of financial analysis. • Various financial analysis tools. • Financial ratio analysis in case studies. 	10	5	-	-	15	5	20
	<p>7. Capital budgeting techniques.</p> <ul style="list-style-type: none"> • Concept of capital budgeting. • Process of capital budgeting. • The need and importance of capital budgeting. • Method of capital budgeting techniques. • Payback period method. • Calculation of payback period. 	10	5	-	-	15	5	20

	<p>8. Time Value of Money.</p> <ul style="list-style-type: none"> • What is time line? • Concept of future values. • Various approaches in determining the future values of money to include; <ul style="list-style-type: none"> - Step-by-step approach, - Formula approach, - Financial calculator, - Spread-sheet. • Process of finding the present value of money. • Method of finding interest and the number of years of a cash flow. 	10	5	-	-	15	5	20
	TOTAL STUDENT LEARNING TIME (SLT)	80	40	-	-	120	40	160

18.	<p>Main references supporting the course:</p> <ul style="list-style-type: none"> • Carl S. Warren, James M. Reeve, Jonathan Duchac (2011) Financial and Managerial Accounting, 11th edition, South-Western College Pub. • Charles T. Horngren, Gary L. Sundem, John A. Elliott, Donna Philbrick (2010) Introduction to Financial Accounting, 10th edition, Prentice Hall. • Robert Libby, Patricia Libby, Daniel Short (2010) Financial Accounting, 7th edition, McGraw-Hill. • Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso (2011) Financial Accounting: Tools for Business Decision Making , 6th edition, Wiley. <p>Other References:</p> <ul style="list-style-type: none"> • Fundamentals of Business Accounting, Wan Mazdah, Kumar Bijoy, Khairul Naziya Kasim, Oxford 2008. • Basic Economics, management and Accounting by M.Y Cheng, Sayed Hossain, P. F Yeap, Venu Thyagarajan, Prentice Hall, (2007). • Fundamentals of Financial Management by Brigham & Houston, fifth edition, Thomson South-western,(2007). • Clyde P. Stickney, Roman L. Weil, Katherine Schipper and Jennifer Francis, (2009), Financial Accounting: An Introduction to Concepts, Methods and Uses, 13th edition, South-Western College Pub. • Jan Williams, Sue Haka, Mark Bettner, Joseph Carcello (2009) Financial Accounting , 14th edition, McGraw-Hill/Irwin.
19.	<p>Other additional information: Nil</p>