

Nottingham Trent University

Module Specification

Basic module information		
1	Module Title:	Management Accounting for Decision Making
2	Module Code:	ACCA20600
3	Credit Points:	20
4	Duration:	Half Year 2 (option)
5	School:	NBS
6	Campus:	City
7	Date:	September 2023

8	Pre, Post and Co-requisites:			
	These are modules that you must have studied previously in order to take this module, or modules that you must study simultaneously or in a subsequent academic session			
	<u>Pre, Co, Post</u>	<u>Module Code</u>	<u>Module Title</u>	
	Pre	BUSI11002	Accounting and Finance for Managers	
9	Programmes containing the module			
	<u>Level</u>	<u>Core/Option</u>	<u>Mode</u>	<u>Code</u>
	5	Option	FT/SW	BUSI074/075
	5	Option	FT/SW	BUSI118/124
	5	Option	FT/SW	BUSI119/122
	5	Option	FT/SW	SMAN001/004
				BA (Hons) Business BA (Hons) Business Management and Human Resources BA (Hons) Business Management and Entrepreneurship BA (Hons) International Business
	5	Option		EURX005
	5	Core		EXCH021
10	Overview and Aims			
	<p>The manager and entrepreneur of the future must have sound financial skills to enable her/him to take advantage of their environment. Critical to this process is to understand the environment in which you operate and the financial structure of your organisation. It is critical that you understand the information required to successfully manage your organisation and how to correctly interpret it. To this end the aims of the module are to:</p> <ul style="list-style-type: none"> a) Examine a range of management accounting techniques used in business decision making b) Develop students' understanding of the value and limitations of accounting information for managerial decision making, planning and control purposes within organisations 			

- c) Develop students' understanding of problem solving techniques frequently used by teams operating in an organisational context and how these techniques could be used within the accounting & finance framework
- d) Explore how accounting & finance information could evolve to meet the needs of organisations operating in competitive markets.

11	Module Content
	<p>The indicative content for the module is as follows:</p> <ul style="list-style-type: none"> • A study and discussion of key techniques and their use in a variety of organisations • A focus on the provision of advice towards the solution of business problems • A consideration of the human as well as computational aspects of financial decisions, requiring students to appreciate the organisation's information needs
12	Indicative Reading
	<p>Atrill, P. & McLaney, E. (2018) <i>Management Accounting for Decision Makers. 9th Ed.</i> Harlow: Pearson Education Ltd.</p> <p>Drury, C. (2017) <i>Management and Cost Accounting. 10^h Ed.</i> London: Centgage Learning.</p>
13	Learning outcomes
	<p>Learning outcomes describe what you should know and be able to do by the end of the module</p> <p>Knowledge and understanding. After studying this module you should be able to:</p> <ul style="list-style-type: none"> a) Demonstrate how accounting & finance and related systems / techniques are used by different organisations to improve both short- and long-term decision making. b) Evaluate the advantages and limitations of management accounting techniques that are available to different types of organisations. c) Evaluate the role of management accounting in planning, decision-making and control within organisations. <p>Skills, qualities and attributes. After studying this module you should be able to:</p> <ul style="list-style-type: none"> d) Use management accounting and related techniques to evaluate the implications of relevant business decisions. e) Organise and present arguments and justifications in a concise and coherent manner covered in discursive section of the exam. f) Use knowledge and understanding to appreciate a posed problem and move to a considered solution.
14	Teaching and Learning
	<p><i>Range of modes of direct contact</i></p> <p>This indicates the range of direct contact teaching and learning methods used on this module, e.g. lectures, seminars</p>

Regular lectures and seminars plus problem solving workshops	
Total contact hours:	48
<i>Range of other learning methods</i>	
This indicates the range of other teaching and learning methods used on this module, e.g. directed reading, research	
Directed reading, research, seminar preparation and engagement in problem solving work, e support	
Total non-contact hours:	152
15 Assessment methods	This indicates the type and weighting of assessment elements in the module
<u>Element number</u>	<u>Weighting</u> <u>Type</u> <u>Description</u>
2	100% OTA 3 hour workload (3000 words) On the Day Timed Assessment. Learning outcomes tested: a; b c; d; e; f
Diagnostic/ formative assessment	
This indicates if there are any assessments that do not contribute directly to the final module mark	
Formative assessment will be given throughout the module using a variety of possible methods including:	
<ul style="list-style-type: none"> - Discussion and feedback on tasks completed for seminars - Phase test/Self-assessed multiple choice questions - Peer review of answers to questions in seminars 	
Further information on assessment	
This section provides further information on the module's assessment where appropriate	
Document Management	
16	Module Title: Management Accounting for Decision Making
17	Module Code: ACCA20600
18	Subject (JACS) Code N400
19	Cost Centre 27
20	School: Nottingham Business School
21	Academic Team Accounting and Finance
22	Campus City
23	Other institutions providing teaching <i>Please complete in box 23 a-d - if applicable</i>
	<u>Institution</u> <u>%</u>
23a	Other UK Higher Education or Further Education Institution- Please name
	Percentage not taught by NTU
23b	Other public organisation in the UK- Percentage not taught by NTU
23c	Other private organisation in the UK - Percentage not taught by NTU

23d Any other Non-UK organisation
Percentage not taught by NTU

24 Date of approval: July 2023

