

ACNT2012 – MANAGEMENT ACCOUNTING (COSTING)

MODULE CO-ORDINATOR: Dr Abeer Hassan
MODULE MODERATOR: Mr Jim Rankin

CREDIT: 15.0
ECTS POINTS: 7.5
SEMESTER: 1

SYLLABUS DETAILS:

The changing nature of management accounting, and the competitive environment. Cost terminology and categorising and classifying costs.

Determining product costs (labour, material and overhead costs). Job costing and process costing, joint and by-product costs.

Distinguishing between absorption and variable costing. Cost volume profit behaviour. Relevant costs in decision making.

The principles of activity based costing within the developing management accounting function.

LEARNING OUTCOMES:

- Establish a framework for to achieve an understanding management accounting
- Critically examine the use of costing techniques
- Examine the uses and limitations of cost information for management decision making

TEXTBOOKS:

Recommended:

Seal, W., Garrison, R., Utah, P. and Noreen, E., Management Accounting, 2006, 2nd Edition, McGraw Hill Company, UK

Useful:

Drury, C. (2004) Management and cost accounting, 6th Edition, London: ITP

Charles Horngren, Srikant Datar, George Foster (2003) Cost Accounting *A Managerial Emphasis*, 11th Edition Horngren, C. (2001) Introduction to Management Accounting (Charles T. Horngren Series in Accounting) Prentice Hall

ASSESSMENT:

- A 2-hour final examination at the end of the module, which will count as 70% of the final assessment
- A written assignment, which will count as 30% of the final assessment

Main Exam: January

Resit Exam: August

The course comprises:

- 24 hours of lectures
- 10 hours of seminars
- 116 hours of self-study