

## Study Abroad Programme

The module description below is from the 2019/20 academic year and is subject to change, and for the use of study abroad students only.

Module name	Financial and Management Accounting II
Module code	BS2216
School	Cass Business School
Department or equivalent	UG Programme
UK credits	15
ECTS	7.5
Level	5
Delivery location (partnership programmes only)	

### **MODULE SUMMARY**

#### Module outline and aims

Module Rationale : Business/Management studies are directed toward understanding the role of information management rather than a study of pure accounting/financing activities;

Module Approach: Thus business/management students study accounting systems from the more generalist user-driven standpoint rather than from pure theoretical considerations;

Module Outline and Aims: This module builds on the basic financial/management accounting techniques for business decision-making that were studied in the first year; the module aim is to examine more advanced aspects of the managerial accounting processes encountered by senior staff working in business/industry today;

#### Content outline

- Business groups and associate companies;
- Finance leases & hire purchase transactions;
- Aspects of current and deferred taxation;
- Transfer prices, life cycles & target costing;
- Full budget process and variance analysis;
- Accounting/other performance indicators;

#### Pre-requisite modules

BS1209 – Introduction to Financial and Management Accounting

### **WHAT WILL I BE EXPECTED TO ACHIEVE?**

**On successful completion of this module, you will be expected to be able to:**

#### Knowledge and understanding:

- know the content and presentation of group financial statements;
- understand the advantages of lease finance for asset acquisitions;
- know the capital allowance, tax deferral & taxable profit concepts;
- understand current managerial/accounts performance indicators;

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### Skills:

- advanced book keeping for groups, leases and taxation;
- overhead costing, full budgeting and variance analyses;
- accounting ratios and general measures of profit return;

### Values and attitudes:

- appreciate the wide range of modern management control methods;
- understand the importance of good cost/revenue budget modelling;
- apply management decision-making strategy in many other situations;

### **HOW WILL I LEARN?**

This module is introduced to students through weekly two-hour lectures and a one-hour tutorial; homework is set from each lecture for completion by the following week's tutorial; from week 4 on there are two additional weekly one-hour 'surgeries' to review any problems;

Attendance at surgeries is optional; all other attendance is compulsory; Additionally students are expected to spend about 10 hours self-study per week;

Teaching component	Teaching Type	Contact hours (scheduled)	Self-directed study hours (independent)	Placement hours	Total student learning hours
Lectures	Lecture	20	40	0	60
Classes	Tutorials	20	70	0	90
Totals		40	110	0	150

### **WHAT TYPES OF ASSESSMENT AND FEEDBACK CAN I EXPECT?**

#### Compulsory Assessments

- a) A mid-term (week 08) multiple-choice 50-minute test will be set for all students; the test accounts for 20% of your overall mark on this module; the test will examine all work up to and including week 07; non-assessed mock tests will be posted to the Moodle website for familiarisation;
- b) A closed-book 135-minute written examination will be set in the examination period immediately following completion of the module for all students; this exam accounts for 80% of your overall module score; mock exam data will be posted to the Moodle website;

Assessment component	Assessment type	Weighting	Minimum qualifying mark	Pass/Fail?
Invigilated test – 50 mins	Multiple Choice	20%	0	NA

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Exam – 2.25 hours	Written exam (closed book)	80%	0	NA
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### Assessment criteria

Assessment criteria are descriptions of the skills, knowledge or attributes you need to demonstrate in order to complete an assessment successfully and Grade-Related Criteria are descriptions of the skills, knowledge or attributes you need to demonstrate to achieve a certain grade or mark in an assessment. Assessment Criteria and Grade-Related Criteria for module assessments will be made available to you prior to an assessment taking place. More information will be available in the UG Assessment Handbook and from the module leader.

### Feedback on assessment

Answers/feedback for the mid-term test will be posted to the Moodle website in the period following completion of the test. Practice quizzes will be available on Moodle providing feedback and explanations along with informal discussion of various homework problems in the tutorials.

### Assessment Regulations

The Pass mark for the module is 40%. Any minimum qualifying marks for specific assessments are listed in the table above. The weighting of the different components can also be found above. The Programme Specification contains information on what happens if you fail an assessment component or the module.

### **INDICATIVE READING LIST**

Readings are set from latest editions of Atrill and Maclaney's "Financial Accounting for Decision Makers" and "Management Accounting for Decision Makers" (ISBN's 9780273785637/62249); additionally E-versions may be accessed from the university library;

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For use from : 2019-20