

COURSE DETAIL

INTRODUCTORY MANAGEMENT ACCOUNTING

Country

United Kingdom - England

Host Institution

University of Manchester

Program(s)

University of Manchester

UCEAP Course Level

Lower Division

UCEAP Subject Area(s)

Business Administration

UCEAP Course Number

74

UCEAP Course Suffix**UCEAP Official Title**

INTRODUCTORY MANAGEMENT ACCOUNTING

UCEAP Transcript Title

INTRO MGMT ACCOUNTG

UCEAP Quarter Units

4.00

UCEAP Semester Units

2.70

Course Description

The course is concerned with the ways in which accounting information can assist 'internal' users (i.e. management) to make decisions and to plan and control organizational activities. Such 'management accounting' is relevant to all kinds of organizations. Although concentrated on accounting information, an important emphasis in the approach adopted in the course is the need to see the use of accounting in its organizational context and the effect it can have on human behavior. Various management accounting concepts are introduced and illustrated through practical examples of various numerical techniques. Alternative cost concepts are explored for both recording the costs of existing operations and for taking decisions about new opportunities. Special attention is given to cost-volume-profit analysis, product pricing, special decisions, and allocation decisions when resources are limited. In addition, the construction of budgets for planning and the use of standard costing and variance analysis for control are examined. The course also introduces the concept and design performance measurement systems in decentralized organizations.

Language(s) of Instruction

English

Host Institution Course Number

BMAN10512

Host Institution Course Title

INTRODUCTORY MANAGEMENT ACCOUNTING

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

Business and Management

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