

Module code: MOD003460	Version: 2 Date Amended: 02/Mar/2012
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1. Module Title
Managing Business Performance

2a. Module Leader	2b. Department	2c. Faculty
Null	Department of Leadership and Management	Lord Ashcroft International Business School

3a. Level	3b. Module Type
5	Standard (fine graded)

4a. Credits	4b. Study Hours
30	300

5. Restrictions			
Type	Module Code	Module Name	Condition
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Pre-requisites:	None		
Co-requisites:	None		
Exclusions:	None		
Courses to which this module is restricted:			

LEARNING, TEACHING AND ASSESSMENT INFORMATION

6a. Module Description
<p>This module builds on the knowledge and skills gained in the Business Planning and Decision Making module. The module focuses on strengthening abilities in applying and analysing management accounting techniques. In order to achieve this, a basic level of existing knowledge of the topic of management accounting is presumed. There will be a study of both qualitative and quantitative information. This information will be applied to the management tasks of planning, decision-making, performance evaluation and control. The module begins by introducing more specialised management accounting topics in order to provide a broader background in management accounting techniques. The study of decisionmaking will include scarce resources, pricing, make-or-buy decisions and an application of some basic methods to allow for risk in decision-making. The relationship between these topics and that of the assessment of performance will be considered. Alternative methods of budgeting and the inherent weaknesses related to these, including the behavioural aspects of budgeting, will be considered. This will lead to a more detailed analysis of standard costing and variances, including the ability to interpret figures in the context of performance management. The module concludes by considering methods of performance measurement, including divisional transfer pricing, not for profit organisations and the impact of external influences on performance. Assessment will be by a midterm written assignment and a final examination which will assess the ability to apply techniques and analyse information in order to manage the performance of an organisation. This module will develop employability skills relevant to the preparation and analysis of costing and budgeting information. It will, in particular, strengthen skills for selecting appropriate management accounting techniques and using resulting information to improve the performance of an organisation. Multiculturalism has also been considered during the design of this module.</p>

6b. Outline Content
-Costing; activity based, target, life cycle, back-flush, throughput. -Decision-making; multi-limiting factors, pricing, make-or-buy, risk and uncertainty -Budgeting; systems, types, behavioural aspects. -Standard costing and variance analysis -Divisional performance and transfer pricing

6c. Key Texts/Literature
Jones. Michael (2006) Management Accounting, John Wiley and Sons (current edition) ACCA paper F5 Performance Management, Kaplan Publishing. Journals: Managerial Finance International Journal of Managerial Finance
<i>Last Updated: 13/May/2010</i>

6d. Specialist Learning Resources
None

7. Learning Outcomes (threshold standards)		
No.	Type	On successful completion of this module the student will be expected to be able to:
1	Knowledge and Understanding	Understand specialist cost accounting techniques and discuss alternative methods of budgeting and the behavioural aspects of these;
2	Intellectual, practical, affective and transferrable skills	Select and appropriately apply decision making taking whilst allowing for risk and uncertainty;
3	Intellectual, practical, affective and transferrable skills	Determine detailed variances and identify resulting remedial action;
4	Intellectual, practical, affective and transferrable skills	Assess both the financial and non-financial performance of an organisation.

8a. Module Occurrence to which this MDF Refers				
Year	Occurrence	Period	Location	Mode of Delivery
2016/7	ZZF	Template For Face To Face Learning Delivery		Face to Face

8b. Learning Activities for the above Module Occurrence			
Learning Activities	Hours	Learning Outcomes	Details of Duration, frequency and other comments
Lectures	24	1-4	3 hours weekly, delivered through lectures and tutorials (24 hours of lectures + 48 hours of tutorials), or equivalent.
Other teacher managed learning	48	1-4	3 hours weekly, delivered through lectures and tutorials (24 hours of lectures + 48 hours of tutorials), or equivalent.
Student managed learning	228	1-4	228 hours during the study period of tutor led and/or individual focussed study including reading, exercises, case studies and library research
TOTAL:	300		

9. Assessment for the above Module Occurrence					
Assessment No.	Assessment Method	Learning Outcomes	Weighting (%)	Fine Grade or Pass/Fail	Qualifying Mark (%)
010	Coursework	1,2	50 (%)	Fine Grade	30 (%)
Details:	ASSIGNMENT - 2500 WORDS.				
Assignment - 2500 words. Compensation not allowed London College of Accountancy					
011	Examination	1-4	50 (%)	Fine Grade	30 (%)
Details:	EXAMINATION - 3 HOURS.				
Examination - 3 hours. Compensation not allowed London College of Accountancy					

**In order to pass this module, students are required to achieve an overall mark of 40%.
In addition, students are required to:**

(a) achieve the qualifying mark for each element of fine graded assessment of as specified above
(b) pass any pass/fail elements