



**ACADEMIC SERVICES**


**MODULE SPECIFICATION**

Part 1: Basic Data					
Module Title	Accounting information for business				
Module Code	UISV5W-15-2	Level	2	Version	1
UWE Credit Rating	15	ECTS Credit Rating	7.5	WBL module?	No
Owning Faculty	Hartpury	Field	Sport Science		
Department	Sport	Module Type	Standard		
Contributes towards	BA (Hons) Equine Business Management BA (Hons) Equine Business Management (SW) BA (Hons) Sports Business Management FdA Sports Business Management				
Pre-requisites	Understanding business and financial information (UISV5V-15-1)	Co- requisites	None		
Excluded Combinations	None	Module Entry requirements	None		
First CAP Approval Date	20 January 2016	Valid from	01 September 2016		
Revision CAP Approval Date		Revised with effect from			

<b>Review Date</b>	01 September 2022
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Part 2: Learning and Teaching	
Learning Outcomes	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> <li>1. Prepare cost information for both short term and long term decision making. (A, B)</li> <li>2. Critically appraise the impact of accounting on organisations and their stakeholders. (A, B)</li> <li>3. Evaluate the methods of managing working capital within organisations. (A)</li> <li>4. Explain how financial information systems within business organisations aid senior managers in planning and controlling activities, within particular reference to the role of budgets. (A)</li> <li>5. Prepare simple budgetary control information. (B)</li> <li>6. Discuss and analyse the potential organisational and behavioural implications of using accounting and management control systems. (A, B)</li> <li>7. Explore the use of performance measurement systems in organisations, with particular reference to scorecard type systems. (A)</li> </ol>

Syllabus Outline	<ul style="list-style-type: none"> <li>• Cost classification and the behaviour of costs.</li> <li>• Short-term decision-making, including cost volume profit analysis, the importance of contribution, relevant costing and limiting factors.</li> <li>• Calculating full product costs: including absorption and activity based costing and its contribution to activity management.</li> <li>• Investment in new or expanded facilities based on evaluation of projected financial returns using investment appraisal techniques.</li> <li>• Long-term/short-term financing policies and financing working capital.</li> <li>• Development of plans and budgets and the influence of target setting on managers.</li> <li>• Calculation of flexible budgets.</li> <li>• The behavioural aspects of management control systems and the “beyond budget” agenda.</li> <li>• Key performance indicators, including the Balanced Scorecard, and the role of performance measurement in organisations.</li> <li>• Working capital management.</li> </ul> <p>The above subjects will be discussed with a broad range of examples including those relevant to the students’ programmes of study.</p>								
Contact Hours	<p>Indicative delivery modes:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Lectures, guided learning, seminars, tutorials</td> <td style="text-align: right; padding: 2px;">36</td> </tr> <tr> <td style="padding: 2px;">Self-directed study</td> <td style="text-align: right; padding: 2px;">12</td> </tr> <tr> <td style="padding: 2px;">Independent learning</td> <td style="text-align: right; padding: 2px;">102</td> </tr> <tr> <td style="padding: 2px;"><b>TOTAL HOURS</b></td> <td style="text-align: right; padding: 2px;"><b>150</b></td> </tr> </table>	Lectures, guided learning, seminars, tutorials	36	Self-directed study	12	Independent learning	102	<b>TOTAL HOURS</b>	<b>150</b>
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Self-directed study	12								
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<b>TOTAL HOURS</b>	<b>150</b>								
Teaching and Learning Methods	<p>The module will be problem orientated, taking realistic business settings and showing how techniques of financial analysis can be employed to clarify alternatives and set out their financial consequences. Students will gain experience of searching electronic databases and using spreadsheet packages to formulate financial data, working in small groups to prepare answers which require some interpretation and evaluation, presenting results and expressing views orally.</p> <p>The module will be delivered using a blend of ground-preparation lectures, applied seminars and small group tutorials in preparation for the module assessment. Lectures are intended to promote, outline and introduce students to topics and will normally require students to participate as well as to listen and reflect. Workshops will offer students the opportunity to apply their knowledge to practice questions and practical examples and to ask questions and share ideas within a relaxed learning environment.</p> <p>Extensive use will be made of VLE to support students’ learning; to facilitate interactions between students e.g. for group project work and to provide access to course materials, lecture slides, useful research links, formative tests, case studies, announcements and discussion boards. Seminar and personal tutorials will support and advise students as they prepare the coursework for the module.</p>								
Key Information Sets Information	<p>Key Information Sets (KIS) are produced at programme level for all programmes that this module contributes to, which is a requirement set by HESA/HEFCE. KIS are comparable sets of standardised information about undergraduate courses allowing prospective students to compare and contrast between programmes they are interested in applying for.</p>								

	<b>Key Information Set - Module data</b>					
	<i>Number of credits for this module</i>					15
	Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours	
	150	48	102	0	150	

The table below indicates as a percentage the total assessment of the module which constitutes a -

**Written Exam:** Unseen written exam, open book written exam, In-class test  
**Coursework:** Written assignment or essay, report, dissertation, portfolio, project  
**Practical Exam:** Oral Assessment and/or presentation, practical skills assessment, practical exam

Please note that this is the total of various types of assessment and will not necessarily reflect the component and module weightings in the Assessment section of this module description:

Written exam assessment percentage	50%
Coursework assessment percentage	50%
Practical exam assessment percentage	0%
	100%

Reading Strategy

**Essential readings**  
Any essential reading will be indicated clearly, along with the method for accessing it, e.g. students may be required to purchase a set text, be given a print study pack or be referred to texts that are available electronically or in the Library. Module guides will also reflect the range of reading to be carried out.

**Further readings**  
Further reading will be required to supplement the set text and other printed readings. Students are expected to identify all other reading relevant to their chosen topic for themselves. They will be required to read widely using the library search, a variety of bibliographic and full text databases, and internet resources. Many resources can be accessed remotely. The purpose of this further reading is to ensure students are familiar with current research, classic works and material specific to their interests from the academic literature.

**Access and skills**  
Formal opportunities for students to develop their library and information skills are provided within the induction period and study skills sessions. Additional support is available through online resources. This includes interactive tutorials on finding books and journals, evaluation information and referencing. Sign up workshops are also offered.

Indicative Reading List

The following list is offered to provide validation panel/accrediting bodies with an indication of the type and level of information students may be expected to consult. As such, its currency may wane during the life span of the module specification. However, as indicated above, CURRENT advice on readings will be available via other more frequently updated mechanisms, including the module guide.

Books:

	<p>Dugdale, D. and Lyne, S. (Current Edition), <i>Budgeting Practice And Organisational Structure</i>. Oxford: Chartered Institute of Management Accountants.</p> <p>McLaney, E.J. and Atrill, P. (Current Edition) <i>Accounting: An Introduction</i>. Essex: Pearson Education.</p> <p>Seal, W. (Current Edition) <i>Management Accounting for Business Decisions</i>. London: McGraw-Hill.</p> <p>Journal articles:</p> <p>DeBusk, G. K., and Crabtree, A. D. (2006). Does the Balanced Scorecard Improve Performance? Much of the Evidence Available to Gauge the Success of the Balanced Scorecard Has Been Anecdotal. A Recent Survey of IMA Members Provides Numbers. Do They Reach a Final Verdict? You Be the Judge. <i>Management Accounting Quarterly</i>, 8(1), 44.</p> <p>Hope, J., and Fraser, R. (2003) "Who needs budgets?" <i>Harvard Business Review</i>, 81(2), 108-15</p> <p>Libby, T., and Lindsay, R. M. (2010). Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice. <i>Management Accounting Research</i>, 21(1), 56-75.</p> <p>Publications:</p> <p>Chartered Institute of Management Accountants (2007) <i>Beyond Budgeting 'Topic Gateway Series No.35'</i>. London: Chartered Institute of Management Accountants. Available from <a href="http://www.cimaglobal.com">www.cimaglobal.com</a></p>
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<b>Part 3: Assessment</b>	
Assessment Strategy	<p>Students will be required to complete a case study which covers the following management accounting topics: the analysis of business information and internal financial data, organisational decision making, managerial responses and organisational implementation. The case study will also incorporate opportunities to broaden the scope of analysis beyond the boundaries of the scenario.</p> <p>The value of this assessment lies in the mix of both data analysis and its application and evaluation within a case study, this will allow students to contextualise their learning and its value to an organisation. Incorporating the wider contextual debate also presents opportunities for students to research and develop their material within organisations of their choice.</p> <p>The examination is based upon an understanding of a range of management accounting practices and budgetary approaches and management behaviour. Students will be required to calculate and interpret financial data and deduce responses from its implied stakeholders.</p> <p>Evaluation of this assessment is based upon the student's command of management accounting within business frameworks and their ability to apply a range of management accounting techniques.</p> <p>In line with the College's commitment to facilitating equal opportunities, a student may apply for alternative means of assessment if appropriate. Each application will be considered on an individual basis taking into account learning and assessment needs. For further information regarding this please refer to the VLE.</p>

Identify final assessment component and element	<b>Written examination</b>	
% weighting between components A and B (Standard modules only)	<b>A:</b>	<b>B:</b>
	<b>50%</b>	<b>50%</b>
<b>First Sit</b>		
<b>Component A</b> (controlled conditions) <b>Description of each element</b>	<b>Element weighting</b> <i>(as % of component)</i>	
1. Written examination (2 hours)	100%	
<b>Component B</b> <b>Description of each element</b>	<b>Element weighting</b> <i>(as % of component)</i>	
1. Written case study report (2000 words)	100%	

<b>Resit (further attendance at taught classes is not required)</b>		
<b>Component A</b> (controlled conditions) <b>Description of each element</b>	<b>Element weighting</b> <i>(as % of component)</i>	
2. Written examination (2 hours)	100%	
<b>Component B</b> <b>Description of each element</b>	<b>Element weighting</b> <i>(as % of component)</i>	
2. Written case study report (2000 words)	100%	
If a student is permitted a retake of the module under the University Regulations and Procedures, the assessment will be that indicated by the Module Description at the time that retake commences.		