Module Specification

Accounting for Managers

Version: 2027-28, v3.0, Approved

Contents

Part 1: Information

Module title: Accounting for Managers

Module code: UMAD5S-15-3

Level: Level 6

For implementation from: 2027-28

UWE credit rating: 15

ECTS credit rating: 7.5

College: College of Business and Law

School: CBL Bristol Business School

Partner institutions: None

Field: Accounting and Finance

Module type: Module

Pre-requisites: Accounting Information for Business 2027-28

Excluded combinations: Advanced Management Accounting 2027-28

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: 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 calculate and manipulate financial information and present this data in a form suitable for managers.

Features: Not applicable

Educational aims: See Learning Outcomes

Outline syllabus: You will cover:

The nature of limited companies and how they are financed.

The duty of directors of limited companies and issues of corporate governance.

The regulatory framework imposed on limited companies.

Income Statement and Statement of Financial Position for limited companies and the Corporate Report.

Cash Flow Management – cash related ratios and the Cash Flow Statement.

New costing techniques such as Life Cycle Costing, Total Quality Management and Value Chain Analysis.

Performance measures including Benchmarking, Economic Value Added and the Balanced Scorecard.

The Budgetary process: theoretical implications of fixed and flexed budgets.

Budgetary Control and the practical application of Variance Analysis including planning and operational variances

Part 3: Teaching and learning methods

Teaching and learning methods: The module will be taught through a combination of lectures, tutorials and online provision via VLE. 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.

Tutorials 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.

Extensive use will be made of the Virtual Learning Environment, where students can access course materials; lecture slides, tutorial questions and answers, links to web resources, announcements and discussion boards.

Students will be encouraged to read recent practitioner and academic research where appropriate.

Module Learning outcomes: On successful completion of this module students will achieve the following learning outcomes.

MO1 Explain the nature of limited companies, including regulatory framework, corporate governance issues, and the duties of directors.

MO2 Explain and analyse the financial statements of limited companies, including the Income Statement, Statement of Financial Position, and Cash Flow Statement.

MO3 Evaluate contemporary management accounting techniques, including costing methods, performance measurement, budgeting, and budgetary control, and assess their relevance in the modern business environment.

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Reading list: The reading list for this module can be accessed at readinglists.uwe.ac.uk via the following link https://uwe.rl.talis.com/modules/umad5s-15-3.html

Part 4: Assessment

Assessment strategy: The module is designed to provide students a flavour of practical issues which they may face in future careers regardless of whether they are ‘in Accounting’ or not.

The summative assessment will be an on-line exam which seeks a broader coverage of learning outcomes within a time constraint which has been preceded at the end of module teaching by a pre-seen case study upon which questions can be set in the assessment. The purpose of the pre-seen case study is to enable student to focus in on applicable area they deem relevant to the scenario presented.

Formative assessment opportunities in the modules are reflective and ongoing.

Assessment tasks:

Examination (Online) (First Sit)
Description: Online portfolio assessment based upon case study (3 hours)
Weighting: 100 %
Final assessment: Yes
Group work: No
Learning outcomes tested: MO1, MO2, MO3

Examination (Online) (Resit)
Description: Online portfolio assessment based upon case study (3 hours)
Weighting: 100 %
Final assessment: Yes
Group work: No
Learning outcomes tested: MO1, MO2, MO3

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Business Management with Accounting and Finance {Top-Up} [Frenchay] BA (Hons) 2027-28

Business Management with Accounting and Finance {Top-Up} [Tianfu] BA (Hons) 2027-28

Business Management with Accounting and Finance {Top-Up} [Frenchay] BA (Hons) 2027-28

Business Management with Accounting and Finance {Top-Up} [Tianfu] BA (Hons) 2027-28

Business and Management {Foundation} [Frenchay] BA (Hons) 2023-24

Business and Management [Frenchay] BA (Hons) 2024-25

Business and Management {Foundation} [Frenchay] - WITHDRAWN BA (Hons) 2024-25

Business and Management [NepalBrit] BBA (Hons) 2025-26

Business and Management [NepalBrit] BBA (Hons) 2025-26

Business and Management [Frenchay] BA (Hons) 2024-25

Business and Management [Frenchay] - WITHDRAWN BA (Hons) 2025-26

Business and Management [NepalBrit] BBA (Hons) 2025-26

Business and Management [Frenchay] BA (Hons) 2024-25

Business and Management {Foundation} [Frenchay] BA (Hons) 2023-24

Business and Management [Frenchay] BA (Hons) 2024-25

Business and Management {Foundation} [Frenchay] BA (Hons) 2023-24