



COURSE OUTLINE

1. General specifications

Module Title: Management and Organisations

Level: BSc (Hons) in Business Administration

Credits 15

Overview of the module

An understanding of how management and staff development can contribute to the achievement of a more effective organisation is important to grasp before moving into industry. This module covers the analysis of effective management in organisations with emphasis on the functions of management and the behavioural processes of change, conflict, leadership, motivation, communication, innovation, and group dynamics.

2. Module Delivery

Contents

CLASS SUBJECT
1 History and development of management Required text: Mullins 2007 Chapter 2
2 The role of the manager in modern organisations Required text: Mullins 2007 Chapter 1
3 Structure and functions Required text: Mullins 2007 Chapters 11 and 15
4 Organisational culture Required text: Mullins 2007 Chapter 19
5 Management and leadership Required text: Mullins 2007 Chapter 10



<p>2 The Accounting Equation and Financial statements</p> <ul style="list-style-type: none">• The balance sheet.• The income statement.• The cash flow statements• Profits gains and losses• Processing accounting data• The accounting equation
<p>3 Keeping Records and the Annual Report</p> <ul style="list-style-type: none">• Accounting for a trading business• The production of financial statements
<p>4 Analysing Transactions and Production of Financial Statements</p> <ul style="list-style-type: none">• Explain the transactions of small trading businesses and relevant accounting processes• Application of accounting equation• Preparation of financial statements
<p>5 Non- Current assets</p> <ul style="list-style-type: none">• Types of non-current assets• Depreciation methods• Accounting for depreciation
<p>6 Current Assets</p> <p>Types of current asset</p> <p>Accounting for</p> <ul style="list-style-type: none">• Inventory• Receivables• Prepayments
<p>7 Liabilities</p> <p>Types of liabilities</p> <p>Accounting for</p> <ul style="list-style-type: none">• Payables• Accruals• Provisions• Debt/loans
<p>8 Classification of costs</p> <ul style="list-style-type: none">• Reasons for classifying costs• Direct and indirect costs• Variable and fixed costs
<p>9 Product costs</p>

<ul style="list-style-type: none"> • Accounting for materials costs • Accounting for labour costs • Accounting for overheads • Overhead analysis sheets • Absorption bases • Calculating recovery rates
<p>10 Job costing and stock valuation</p> <ul style="list-style-type: none"> • Job costing • Basic accounting procedures • Valuation of stock • Introduction to marginal costing • Comparing Absorption and marginal costing.
<p>11 Short term decision making</p> <ul style="list-style-type: none"> • Short term decisions • Techniques • Break even analysis • CVP analysis • Decision contexts.
<p>12 Preparing a budget</p> <ul style="list-style-type: none"> • What is a budget • The budgeting process • Practical example • Behavioural aspects of budgeting

Indicative reading

Essential Textbook: Weetman, P., (2006) Financial and Management Accounting: An Introduction, 4th ed. FT Prentice Hall.

ISBN-10: 0273703692

ISBN-13: 978-0273703693

Other Materials www.pearsoned.co.uk/weetman

3. Module Assessment

Module Learning Outcomes

On completion of this module the student should be able to:

Knowledge and understanding



1. Discuss and explain the scope and objectives of financial accounting and management accounting.
2. Identify the users of financial accounts and their particular needs.
3. Explain the treatment of non-current and current assets and the processing of related accounting adjustments. Including depreciation and receivables.
4. Explain the treatment of non-current and current liabilities including the processing of related accounting adjustments.
5. Discuss the role of management accountants in decision- making.
6. Explain the techniques of absorption and marginal costing.
7. Explain the budgeting process and the behavioural consequences of budgeting.

Intellectual Skills

1. Select appropriate accounting techniques for use in a variety of contexts.
2. Critically analyse the role of financial information in business contexts including external reporting and decision-making.

Practical Skills

1. Prepare and interpret financial accounting statements for arrange of businesses.
2. Classify costs for the purposes of absorption costing and marginal costing.
3. Prepare and interpret costing statements
4. Prepare and interpret budgetary statements

Transferable Skills

1. Apply quantitative methods in a range of business contexts
2. Manage studies in an effective manner.
3. Make effective use of English.

Assessment Methods:

Number, Type and Weighting of Element

Examination 100%

*Admission to the final assessment is subject to completion of all coursework assigned by Esei tutor for each module.