1. **Title of the module**

BUSN9370 (CB9370) International Accounting for Decision Making

1. **Division or partner institution which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 7

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Autumn

1. **Prerequisite and co-requisite modules**

None

1. **The course(s) of study to which the module contributes**

MSc International Business and Management; MSc Marketing; MSc Logistics and Supply Chain Management.

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 Demonstrate an in-depth understanding of the link between business and accounting in an international context and the principles upon which accounting is based

8.2 Critically evaluate the relationship of financial reporting to the management process

8.3 Understand the role, relevance and responsibilities of the various parties in the corporate governance process

8.4 Analyse and critically evaluate the financial statements of global corporations and the management of their cash cycle

8.5 Demonstrate an in-depth understanding of the differences between financial accounting and management accounting

8.6 Demonstrate a systematic understanding of relevant costs and benefits for decisions (both short and long term) in multinational companies

8.7 Demonstrate an in-depth understanding of internationally recognised budgeting practices and their managerial role

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 Select, organise, develop and synthesis complex material

9.2 Plan, work and study independently

9.3 Communicate effectively to a variety of audiences and/or using a variety of methods

9.4 Undertake research tasks with the minimum of guidance

9.5 Work effectively with others

1. **A synopsis of the curriculum**

The module provides a basic understanding of how accounting information can be used to interpret the financial position and performance of a business in an international scenario. It will also develop key skills in relation to how accounting information can inform planning and control decisions in multinational companies. The key principles and international standards upon which financial accounting is based and the form and content of the main financial statements prepared by different types of businesses, with a focus on public limited companies will be studied. The importance of corporate governance in modern businesses and the financial situation and performance of a global corporation by means of ratio analysis will be analysed as well as the importance of cost information for decision making purposes. This module covers the key internationally recognised management accounting techniques that modern businesses use for short-term and long-term decision making.

Indicative areas of the syllabus include:

• Concepts underpinning accounting systems and financial statements

• The construction of the primary financial statements and their interpretation and evaluation

• Classification and behaviour of costs and their use in short-term and long-term decision making

• Responsibility accounting systems and performance appraisal measures, including the balanced scorecard and budgeting

1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Gowthorpe, C., (2018) *Business Accounting and Finance* (4th Ed) Cengage

Collier, P. M., (2015) *Accounting for Managers* (5th Ed) Wiley Publishing

1. **Learning and teaching methods**

Total contact hours: 24

Private study hours: 126

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods

Individual Assignment - Financial Statement Analysis (1500 words) (70%)

Group Report - The Balanced Scorecard – (3000 words) including an individual reflective account (300 words) (30%).

13.2 Reassessment methods

Reassessment Instrument: 100% coursework.

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *8.6* | *8.7* | *9.1* | *9.2* | *9.3* | *9.4* | *9.5* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |  |  |  |  |
| *Private Study* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  |
| *Lectures* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  |  |  |  |
| *Seminars* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** |  | **x** |
| **Assessment method** |  |  |  |  |  |  |  |  |  |  |  |  |
| *Individual Financial Statement Analysis* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *Group report* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** | **x** |

1. **Inclusive module design**

The Division recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Canterbury

1. **Internationalisation**

Internationalisation is reflected in the learning outcomes, content and assessment which include a focus on financial and management accounting theories and practice in both domestic and international business environments. Internationalisation is also achieved by means of teaching examples which are focused on real-world global companies.

**DIVISIONAL USE ONLY**

**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

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| Date approved | Major/minor revision | Start date of delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
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