MODULE SPECIFICATIONS

1. **Title of the module**
   Principles of Management Reporting & Decision-making – PRSN4109

2. **School or partner institution which will be responsible for management of the module**
   Pearson College London

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

4. **The number of credits and the ECTS value which the module represents**
   15 credits (7.5 ECTS)

5. **Which term(s) the module is to be taught in (or other teaching pattern)**
   This module can be run in any term: Autumn, Spring, or Summer

6. **Prerequisite and co-requisite modules**
   None

7. **The programmes of study to which the module contributes**
   - BA (Hons) Business Management – option module
   - BA (Hons) Business Management with Finance – option module
   - BA (Hons) Business Management with Global Industries – option module
   - BA (Hons) Business Management with Law – option module
   - BA (Hons) Business Management with Marketing – option module
   - BSc (Hons) Professional Accounting in Business – core module
   - Integrated Masters in Advanced Professional Accounting in Business – core module

8. **The intended subject specific learning outcomes**

   *On successfully completing the module students will be able to:*

   8.1 Explain the nature, source and purpose of management accounting and management information
   8.2 Apply core management accounting techniques
   8.3 Identify and calculate relevant data for use in management decision making
   8.4 Explain and apply performance measurements including the analysis of budgetary and financial information to monitor business performance
   8.5 Identify key features of effective performance management systems, select appropriate performance measures and calculate differences between actual performance and standards or budgets;
   8.6 Make recommendations about future decisions based on management accounting and/or investment appraisal techniques
9. **The intended generic learning outcomes.**

   *On successfully completing the module students will be able to:*

   9.1 Discuss and evaluate the ethical considerations involved in management accounting and finance
   9.2 Evaluate different approaches to solving problems

10. **A synopsis of the curriculum**

    This module aims to develop students’ financial fluency, and to enable them to understand and meet management information requirements in business.

    The module will focus on how financial information can be created through management accounting techniques, and the value that it can add to decision-making. This will include a range of practical techniques and analysis tools. This module also aims to make learners aware of the challenges involved in preparing management accounting information, as well as the limits of it.

    The curriculum will cover:
    - The nature, source and purpose of management information
    - Cost accounting techniques.
    - Introduction to budgeting and forecasting
    - Standard costing and variances
    - Performance measurement
    - Break-even analysis
    - Introduction to investment appraisal
    - Ethical management reporting

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

    - ACCA F2 Study Text
    - ICAEW Management Information Study Manual
    - Sundem, Stratton, Hornberg, Schatzberg, Burgstahler, “Introduction to Management Accounting”, Pearson Education

12. **Learning and Teaching methods**

    For full details please see the teaching and learning strategy in the programme specification. Students can study this module in the interactive classes model or the mentored independent model. Those on the former will typically experience one lecture and one seminar each week.

    *Scheduled Hours:* 25
13. **Assessment methods.**

This module will be assessed by a summative 2 hour written examination (75% of overall grade) and summative oral coursework presentation lasting no more than 15 minutes (25% of overall grade). A student must pass both assessments in order to pass the module.

Other alternative forms of assessment may be developed for resits.

14. **Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section 12) and methods of Assessment (section 13)**

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<th>Module learning outcome</th>
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<tr>
<td>Learning/teaching method</td>
<td>Hours allocated</td>
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<tr>
<td>Private Study</td>
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<td>Assessment method</td>
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<tr>
<td>Written examination (2 hours)</td>
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15. **Pearson College London** recognises and has embedded the expectations of current disability equality legislation, and supports students with a declared disability or special educational need in its teaching.
Within this module we will make reasonable adjustments wherever necessary, including additional or substitute materials, teaching modes or assessment methods for students who have declared and discussed their learning support needs. Arrangements for students with declared disabilities will be made on an individual basis, in consultation with the College’s Registry which oversees disability/dyslexia student support, and specialist support will be provided where needed.

16. **Campus(es) or Centre(s) where module will be delivered:**
   
   Pearson College London

If the module is part of a programme in a Partner College or Validated Institution, please complete sections 17 and 18. If the module is not part of a programme in a Partner College or Validated Institution these sections can be deleted.

17. **Partner College/Validated Institution:**
   
   Pearson College London

18. **University School responsible for the programme:**
   
   Kent Business School

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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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<tr>
<th>Date approved</th>
<th>Major/minor revision</th>
<th>Start date of the delivery of revised version</th>
<th>Section revised</th>
<th>Impacts PLOs (Q6&amp;7 cover sheet)</th>
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