

SBM 3201 Management Accounting

Unit description

SBM 3201 Management Accounting will provide management accounting knowledge for application within an organization, such as information management, marketing, valuation, pricing, cost control. Topics covered include management planning and decision-making; analysis of financial statements; budgeting for control and performance evaluation; decision making and cost behaviour.

an elective unit in BBUS program

Learning outcomes

On successful completion of this unit, students will be able to:

- [ULO1] Understand accounting as it relates to management planning
- [ULO2] Understand where activity-based costing (ABC) is used
- [ULO3] Budget for control and performance evaluation
- [ULO4] Perform financial analysis and interpretation, including cost-volume-profit (CVP)
- [ULO5] Evaluate capital expenditure decisions
- [ULO6] Utilize non-financial performance measurement

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Summary

Credit Points	6
Courses	BBUS
Total Credit Points	BBUS: 144 credit points
Pre-Requisites	nil
Co-Requisites	nil
Other Requirements	nil
Unit Level	Elective
Duration	One semester
Mode of Delivery	On-campus face-to-face
Assessment	Mid-semester test: 20%; Report: 20%; Log/workbook: 10%; Examination: 50%
Prescribed Textbook	Langfield-Smith K., Thorne H., Smith D., Hilton R., (2015) Management Accounting: Information for Creating and Managing Value (7th Edition), McGraw Hill Education,
Expected student workload	Four hours timetabled classes and four hours personal study

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