

School	Pôle Paris Alternance (PPA Business School, Paris, France)
Qualification Title	BBA Professional Accounting
Recognition	Commission Nationale de la Certification Professionnelle (CNCP) (National Commission for Professional Certification)
Listed On	Répertoire national des certifications professionnelles (RNCP) National Directory of Professional Certifications
RNCP Code	16261
RNCP Web Link	http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&fiche=16261
Module Title	MANAGEMENT ACCOUNTING
Module Code	
EQF Level	5
Semester	Second Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	The aim of the module is to build on the basic management accounting methods seen in the first year through coverage of a range of further techniques that aid costing, decision-making, planning and control. Themes relating to the impact of internal accounting systems on managerial motivation and incentives will also be introduced.
Learning Outcomes	<ol style="list-style-type: none"> 1. Produce a range of management accounting information for control, planning and decision-making that is suitable for different purposes and in different situations. 2. Analyse and evaluate information such that suitable recommendations to management may be made, showing an awareness of financial and non-financial factors. 3. Demonstrate an awareness of the behavioural impact of management accounting systems in terms of motivation and incentives.
Skills	<ol style="list-style-type: none"> 1. Problem solving skills 2. Numeracy 3. Commercial awareness 4. Organisational skills
Syllabus	<p>Process costing systems Activity-based costing (ABC) Financial information for pricing decisions Dealing with risk and uncertainty in decision-making Scarce resources and use of linear programming techniques</p>

	<p>The use of 'relevant costs' for decision-making</p> <p>Budgeting processes and purposes, an introduction to behavioural aspects, and alternative budgeting techniques</p> <p>Further standard costing and variance analysis (including fixed overhead variances, and mix and yield/quantity variances)</p> <p>Introduction to divisional financial performance measurement and transfer pricing</p>
Assessments	<p>Assessment 1: Written Unseen Examination Assessment Type: Written Exam Duration: 3 hours Weighting: 100%</p>
Teaching and Learning Strategies	<p>Teaching Method 1: Lecture</p> <p>Teaching Method 2 : Workshops</p> <p>Teaching Method 3: Seminars</p>
Learning Resources	