

SHORT COURSE DETAILS
ACC101M Micro Award for Management Accounting 1

1. Name of Series

Business Degree Programme

2. Name of Course

Micro Award for Management Accounting 1

3. Synopsis of Course (60-word limit)

The subject examines the way in which accountants provide financial and other information for use by management in planning, controlling and measuring the performance of business operation. We focus on the technical design and operation of product costing systems and the cost management system.

4. For Whom

- a. Students with UEC, STPM and other pre university qualifications
- b. Students from other institutions
- c. Part time students

5. Course Outcomes (100-word limit)

By the end of the course, students will be able to:

- a. Explain the basic concepts and role of management accounting.
- b. Prepare management accounting reports using different product costing systems.
- c. Practice preparing planning and control reports and budgets for an organisation.

6. Delivery Mode

Online Lecture, Online Workshop with discussions, real-life cases, role playing and tutorials. Online assessment.

7. Duration of Course

4 weeks' course

2 - 3 hours per week.

Cumulative learning 4 credit hrs for the total course

8. Level of Course & Microcredential Credit Value, if any

Degree/4 credit hours per subject

9. Course Outline

- a. Introduction : The role of management accounting
- b. Cost terms, concepts and classifications
- c. Cost behaviour : Analysis and use
- d. Job Costing
- e. Process Costing
- f. Operation Costing and joint costing
- g. Activity-based costing
- h. Variable costing, absorption costing and throughput costing
- i. Standard costing and variance analysis
- j. Cost-volume-profit analysis
- k. Budgetary planning and management control
- l. Organisational structures and behavioural issues

10. Short Bio of Trainer/s (50-word limit)

Lecturer: Steven Toh