

Module specification

Title	Accounting and Finance for Decision Making				
Code	MBB7008M	School	York Business School	Cost centre	2703
Level	7	Credits	20	Available for incoming study abroad	Yes
Pre-requisites¹	None			Barred combinations	N/A

Total number of study hours for the module:	200
which will include the following:	number of hours:
timetabled contact	35
placement	N/A
field trips	N/A
other - please give further detail below:	

Rationale
<p>This module seeks to develop an understanding of the theory and practice relating to the key aspects of financial and management accounting. It provides the principles of financial accounting and the interpretation of accounts and is an introduction to management accounting including the principles of cost accounting and short/long term decision making.</p> <p>Upon successful completion of the module students will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts underlying financial accounting statements 2. Appraise the performance of a range of organisations using appropriate accounting ratios and the usefulness of financial accounting information for a range of stakeholders. 3. Demonstrate a critical understanding of the role of accounting information in the planning, control and decision making of a range of organisations.

Title(s) of awards to which the module contributes	Award Programme Learning Outcome(s) to which the module is mapped (PLO4.1, PLO5.3 etc.)
MBA	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,
MBA (with year in industry)	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,
MBA Finance	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,
MBA Healthcare Management	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,
MBA Project and Operations Management	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,
MBA Quality Management	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,
MBA Strategic Human Resource Management and Leadership	PLO7.1, PLO7.2, PLO7.3, PLO7.6, PLO7.7,

¹ A module that must have been taken but no requirement that it must have been passed.

Module specification

Assessment (include expected word length for written work and duration for examinations)			
#	type	description	weighting
1	Written work	Business report based on ratio analysis (1,750 words)	50%
2	Written work	Business report based on case study (1,750 words)	50%
Qualified failures (for modules with more than one summative assessment component delete as applicable) In order to pass the module, students must achieve at least:			
<ul style="list-style-type: none"> a mark of 20 in each component and an overall pass mark 			

Indicative content
<ul style="list-style-type: none"> The accounting principles underlying preparation of primary financial statements (Income statement, statement of financial position, cash flow statement); The critical role of assessing financial performance and financial position using ratio analysis Principles of cost behaviour and costing; Information for planning, control and decision making

Reading list (insert link)
<p>https://yorks.j.r.l.talis.com/modules/mmbb08.html</p> <p>Atrill, P. & McLaney, E. (latest edition), <i>Accounting and finance, An introduction</i>. UK, Pearson.</p> <p>Recommended:</p> <p>Atrill, P. & McLaney, E. (latest edition), <i>Financial Accounting for Decision Makers</i>. UK, Pearson.</p> <p>Atrill, P. & McLaney, E. (latest edition), <i>Management Accounting for Decision Makers</i>. UK, Pearson.</p> <p>Gowthorpe, C. (2005) <i>Business Accounting and Finance</i>. 3rd Ed. UK, Cengage Learning.</p> <p>McKenzie, W. (2009) <i>FT Guide to Using and Interpreting Company Accounts</i>. 4th Ed. UK, FT Prentice Hall</p>

Version	1	In use from	2020-21	to	

External examiner code:	
Fee profile:	
Date approved:	June 2019

Notes