

**Module Layout**  
**BEC313 / Managerial Accounting**

<b>Faculty</b>	FEM	Economics and Management	
<b>Programme of Study</b>	BEC	Business Economics	
<b>Module</b>	BEC313	Managerial Accounting	
<b>Level of Study</b>	<b>Undergraduate</b>	<b>Graduate</b>	
	√	<b>Master</b>	<b>Doctoral</b>
<b>Language of Instruction</b>	English		
<b>Mode of Delivery</b>	Distance		
<b>Module Type</b>	<b>Required</b>	<b>Electives</b>	
	√		
<b>Number of Group Consulting Meetings</b>	<b>Total</b>	<b>Physical Presence</b>	<b>Online</b>
	5	-	5
<b>Number of Assignments</b>	2		
<b>Final Grade Calculation</b>	<b>Assignments</b>	<b>Weekly Activities</b>	<b>Final Exam</b>
	30 %	10 %	60 %
<b>Number of European Credit Transfer System (ECTS)</b>	10		

**Module Description**

The BEC313 module introduces students to the concepts, methods, and procedures for the development and use of accounting information to support and assist management in their internal cost accounting processes and financial decision making. The module aims to provide the students with the basic ideas regarding various management accounting concepts and techniques and highlights the role of management accounting in the decision-making process.

**Pre-requisite Modules**

None

**Co-requisite Modules**

None

<b>Grading Scheme</b>			
<b>Assessment Method</b>	<b>Percentage on Final Grade</b>	<b>Workload</b>	
		<b>Hours</b>	<b>ECTS</b>
<b>Study Week</b> (13 weeks * ~12 hours of study) (2 weeks * ~18 hours of study)	0%	~180 - ~210	7
<b>Weekly Interactive Activities</b>	10 %	~25 - ~30	1
<b>Assignment 1</b>	15 %	~18 - ~25	1
<b>Assignment 2</b>	15 %	~18 - ~25	1
<b>Final/Repeat Examination</b>	60 %	3	-
<b>Total</b>	100 %	~250 - ~300	10

<b>Grading Rules and Assessment methods</b>
<ul style="list-style-type: none"> <li>Students are evaluated with 9, if they earn 90% of the possible grade, i.e. <math>90\% \times 10 = 9</math>, etc.</li> <li><b>Passing rate</b> <ul style="list-style-type: none"> <li>50% of the Assignments</li> <li>50% of the Interactive Activities</li> <li>Students are allowed to participate in the final exam of a Module if they have overall earned the minimum grade (<math>\geq 50\%</math>) in both their Assignments and Interactive Activities</li> <li>50% of the Final Exam</li> </ul> </li> </ul> <p>If a student obtains a grade with decimal points, then the final grade is rounded to the nearest half unit. This module (Thematic Unit) is considered to have been successfully completed when the grade is equal to or higher than 5.0.</p>