Introduction to Management Accounting

Course map

This document outlines the course structure

Introduction and course orientation

Lesson 1: Welcome
Unit 1: Welcome to ACCA-X
Unit 2: Study tips

Lesson 2: Getting your diploma
Unit 1: About the course
Unit 2: ACCA Qualification
Unit 3: Prior knowledge

Lesson 3: How do I study this course?
Unit 1: How to use edX
Unit 2: Features and activities
Unit 3: Course structure
Unit 4: Using the discussion forums
Unit 5: Staying safe online
Unit 6: Problems?
Section 1
The nature and purpose of cost and management accounting

Welcome
Lesson 1: Business organisations and transactions
Unit 1: Business organisations and business functions
Unit 2: The role of head office
Unit 3: Policies, procedures and best practices
Unit 4: Transactions: Sales
Unit 5: Transactions: Purchases and payments to employees
Unit 6: Transactions: Authorisation
Summary
Apply your learning

Lesson 2: An introduction to cost and management accounting
Unit 1: Double-entry bookkeeping
Unit 2: An introduction to cost and management accounting
Unit 3: Computerised systems
Unit 4: The purpose of management information
Unit 5: The limitations of management information
Summary
Apply your learning

Lesson 3: Information for management
Unit 1: Data and information
Unit 2: The features of useful management information
Unit 3: Information sources and categories
Unit 4: The role of the trainee accountant
Summary
Apply your learning

Section summary
Additional material
Section 1 optional exam questions
Section 1 graded exam questions
Section 1 further optional exam questions
Section 2
Cost classification, behaviour and measurement

Welcome

Lesson 1: Cost classification and behaviour
Unit 1: Cost units
Unit 2: Cost classification
Unit 3: Direct and indirect costs
Unit 4: Cost behaviour: Variable costs and fixed costs
Unit 5: Cost behaviour: Mixed costs and stepped-fixed costs

Summary
Apply your learning

Lesson 2: Calculating and reporting the profit of a product or service
Unit 1: Calculating the cost of a product or service
Unit 2: Absorption costing and marginal costing
Unit 3: Absorption costing and marginal costing compared

Summary
Apply your learning

Lesson 3: Cost centres, profit centres and investment centres
Unit 1: Cost centres: An introduction
Unit 2: Cost centres: Coding and responsibility accounting
Unit 3: Profit centres
Unit 4: Investment centres

Summary
Apply your learning

Lesson 4: Measuring performance
Unit 1: Performance measurement: An overview
Unit 2: The standard hour
Unit 3: Efficiency, capacity utilisation and production volume ratios
Unit 4: Performance measures for profit centres
Unit 5: Performance measures for investment centres

Summary
Apply your learning

Section summary

Additional material

Section 1 optional exam questions
Section 1 graded exam questions
Section 1 further optional exam questions
Section 3
Source document, coding and accounting for materials

Welcome
Lesson 1: Coding systems
Unit 1: Coding systems: An introduction
Unit 2: Types of coding systems
Unit 3: The use of codes in accounting systems
Summary
Apply your learning

Lesson 2: Procedures for purchasing
Unit 1: Documents for ordering and receiving materials, goods and services
Unit 2: Recording the movement of raw materials
Unit 3: Stores ledger accounts
Unit 4: Coding purchases
Unit 5: The material control cycle
Summary
Apply your learning

Lesson 3: Procedures for recording labour costs and sales income
Unit 1: Recording labour costs
Unit 2: Recording and analysing sales invoices
Summary
Apply your learning

Lesson 4: Accounting for materials
Unit 1: Calculating material requirements
Unit 2: Accounting for material costs
Unit 3: Valuing inventory
Summary
Apply your learning

Section summary

Additional material

Section 3 optional exam questions
Section 3 graded exam questions
Section 3 further optional exam questions
Section 4
Accounting for labour, product costs and overheads

Welcome

Lesson 1: Accounting for labour
Unit 1: Direct and indirect labour costs
Unit 2: Calculating direct and indirect labour costs
Unit 3: Accounting for labour costs
Summary
Apply your learning

Lesson 2: Employee remuneration, productivity and labour costs
Unit 1: Remuneration methods 1
Unit 2: Remuneration methods 2
Unit 3: Reducing unit labour costs
Unit 4: Analysing earnings and total labour cost
Summary
Apply your learning

Lesson 3: Accounting for overheads
Unit 1: Overheads and absorption costing
Unit 2: Overhead allocation and apportionment 1
Unit 3: Overhead allocation and apportionment 2
Unit 4: Absorption of overheads
Unit 5: Calculating over and under absorption of overheads
Unit 6: Comparing absorption costing and marginal costing
Summary
Apply your learning

Lesson 4: Job costing, batch costing and process costing
Unit 1: Job costing 1
Unit 2: Job costing 2
Unit 3: Batch costing
Unit 4: Process costing
Unit 5: Closing work in progress
Summary
Apply your learning

Section summary

Additional material

MA1 Section 4 optional exam questions
MA1 Section 4 graded exam questions
MA1 Section 4 further optional exam questions
Section 5

**Spreadsheets**

**Welcome**

**Lesson 1: Spreadsheets: an overview**
Unit 1: Spreadsheet software: An introduction
Unit 2: Cells, rows and columns
Unit 3: Saving a file with password protection
**Summary**

**Apply your learning**

**Lesson 2: Spreadsheet skills 1**
Unit 1: Entering, moving and copying data
Unit 2: Simple formulae and functions
Unit 3: More advanced formulae and functions
**Summary**

**Apply your learning**

**Lesson 3: Spreadsheet skills 2**
Unit 1: Capturing, editing and manipulating data
Unit 2: Formatting numbers, text and cells
Unit 3: Protecting cells and linking spreadsheets
**Summary**

**Apply your learning**

**Lesson 4: Presenting information using spreadsheets**
Unit 1: Error messages
Unit 2: Creating charts
Unit 3: Displaying and printing spreadsheet content
**Summary**

**Apply your learning**

**Lesson 5: Spreadsheets: role, design and limitations**
Unit 1: Spreadsheet design
Unit 2: The advantages and limitations of spreadsheets
**Summary**

**Apply your learning**

**Section summary**

**Additional material**

*Section 5 optional exam questions*
*Section 5 graded exam questions*
*Section 5 further optional exam questions*
Course closing section

Lesson 1: Summing up
Unit 1: Optional practice test
Unit 2: Revision strategy

Lesson 2: MA1 optional practice tests

Lesson 3: revision tests
Revision test 1: The nature of cost and management accounting
Revision test 2: Cost classification and behaviour
Revision test 3: Source documents, coding and accounting for materials
Revision test 4: Accounting for labour and overheads
Revision test 5: Job costing, process costing and batch costing
Revision test 6: Spreadsheets

Lesson 4: MA1 graded practice test

Lesson 5: What next?
Unit 1: The exam
Unit 2: What comes next?
Unit 3: End of course survey