

Access to H.E. National Programme Unit



Unit Title:	Management Accounting		
Graded Unit Code:	GA33MAN04	Ungraded Unit Code:	UA33MAN04
Pathway(s):	Business and Management Construction and the Built Environment Hospitality, Leisure and Tourism Humanities and Social Sciences		
Module(s):	Management		
Level:	3	Credit Value:	3
Valid from:	1 st August 2014	Valid to:	31 st July 2028

The following QAA grade descriptors must be applied if you are delivering the graded version of this unit:

1	Understanding of the subject
2	Application of knowledge
3	Application of skills
7	Quality

LEARNING OUTCOMES	ASSESSMENT CRITERIA
The learner will:	The learner can:
1. Understand how accounting ratios can be used to monitor business performance for effective management	Provided with appropriate data calculate and explain the use of:
	1.1 Gross profit margin
	1.2 Rate of turnover of stock
	1.3 Profit in relation to turnover
	1.4 Return on capital employed
	1.5 Net current asset ratio
	1.6 Liquid capital ratio
	1.7 Receivable days (debtor) ratio

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LEARNING OUTCOMES	ASSESSMENT CRITERIA
The learner will:	The learner can:
	1.8 Payable days (creditor) ratio
	1.9 Gearing
2. Understand how financial statements can be used to monitor business performance for effective management	2.1 Analyse the financial statements of a sole trader and comment on the performance from one period to another
	2.2 Analyse the financial statements of a limited company and comment on the performance of the business in comparison with other similar companies