BA (Hons) Sustainable Performance Management
Programme Information
Ba Honours Sustainable Performance Management

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Learn more about the Programme

Programme overview
Welcome to Manchester Metropolitan University’s BA Honours degree in Sustainable Performance Management. This Programme offers eligible CIMA students an exciting opportunity to gain an academic qualification from a leading UK business school.

The Programme has been specifically designed to give students commercial insight and focuses on equipping students with the knowledge and skills to become successful finance and business professionals.

There are two units of learning:
• Accounting and Management Control Systems
• Ethics & Sustainable Accounting

Delivered entirely online, this Programme gives you the flexibility to study for a well-respected academic qualification. In order to complete the programme, both units must be studied and the assignments passed.

It is anticipated that most students will complete the course in one year; the units studied one after the other. However, as there are no set lecture times and you are able to work through the units at your own pace. This does not mean that you are ‘on their own’. Instead, there is a rich and rewarding learning experience with tailored interactive learning materials, regular support from specialist academic supervisors and the ability to interact with fellow students.

Academic tutor support
A specialist academic supervisor will support you as you progress through the learning units in the programme. Your tutor will be a specialist in their area with academic and commercial experience to help you gain the most from the programme and achieve your full potential. You will have opportunities to forum activities with your fellow students on the programme.

To help you progress through your learning units you will have online learning sessions, each one approximately one hour of taught material. You will be able to have contact with your tutor throughout, and at the end of each session, you will have a formative learning exercise to complete

For more details on the support, you can expect from your supervisor, please see Programme format on page 5.

Programme contacts
If you are interested in applying for the BA Honours degree Programme or have any other questions, please contact our administration team on:

E-mail: cima.degree.enquiry@mmu.ac.uk
Telephone: +44 (0)161 247 6054

Access to university facilities
As a BA (Hons) Sustainable Performance Management student, you will have access to the following materials and support:
• Sophisticated online learning materials for your course
• Dedicated academic supervisor support
• Manchester Metropolitan University’s extensive online business library
Am I eligible?

CIMA prerequisites

You must be a registered CIMA student and have achieved the Management Level qualification...

You must be an active CIMA student or member and have attained a pass mark in all three papers at the Managerial Level of the Professional syllabus. This does not include exemptions. Pass marks at the Managerial level are recognised for papers taken from the 2010 revision of the Professional syllabus up until the present time.

Students, who have passed the management level case study exam and received the Advanced Diploma in Management Accounting, under the 2015 syllabus, are also eligible.

Manchester Metropolitan University and CIMA reserve the right to refuse to accept students onto this programme.

Programme overview

The BA degree in Sustainable Performance Management is designed to equip you with the skills and knowledge to become an effective finance and business professional. The Programme covers two units:

Accounting & Management Control Systems Unit

This unit equips you with the knowledge and skills to identify and investigate accounting issues and practices that will stimulate and support improvements to the accounting and finance strategies and practices of organisations.

The approach in this unit is to identify some of the most notable performance issues face by organisations. Exploring the development of management accounting tools and applying to real world contexts.

Ethics & Sustainability Unit

This unit covers theoretical perspectives on ethics; the ethical underpinnings of the free market economy, and the ethical framework underlying the accounting profession (in the UK).

It also review the history and practice of sustainability reporting, considers critiques of current practice and reflect on possible futures for sustainability reporting, investigates the extent of stakeholder engagement and dialogue, discusses organizational reasons for adopting sustainability practices, appraises the techniques of full cost accounting, and evaluates sustainability as a trigger for change.
Programme format

Course format and duration

The Batchelors degree in Sustainable Performance Management consists of two units, Accounting & Management Control Systems AMCS, and Ethics & Sustainable Accounting, both units must be studied and their assignments passed.

The Programme is designed to last for one year, with AMCS studied over a 6-month period and the Ethics unit over 6-month period.

The units are studied one after another. Once you have submitted assignments for the first unit of study and the assignment submission period has closed, the second unit of study is then opened.

There are two entry points per year and the units can be taken in any order. Example of entry points in each calendar year are typically Feb/March and Sept/October.

The online learning portal is designed to provide you with an interactive and rich learning experience and provides you with the framework and support to direct your research activities. As well as the online learning portal, your dedicated academic tutor supports you throughout the Programme.

For more information on the assignments for each unit, please see Assessment on pages 8 – 9.

Academic support on the Programme

Specialist academic tutors will support you throughout your progress through the programmes. Your tutors will be specialists in their area with academic and commercial experience to help you gain the most from the programme and achieve your full potential.

As well as the student focused learning materials and formative assessment feedback that is provided, your tutors will be available to answer any questions you may have whilst on the course. Tutors will provide feedback and guidance each week to the most comment questions students have raised.
Accounting & Management Control Systems

Introduction

This unit comprises four main sections:

[1] Designing Effective Accounting Control Systems - in which, following an introduction to accounting/management controls, the main alternative control forms and also how to enhance control system effectiveness are addressed;

[2] Performance Controls - in which both traditional and balanced approaches to performance management are considered 'generically' alongside a more specific understanding of the issues presented by service industries and not-for-profit/public sector operations, and also the design of constructive incentive and reward systems;

[3] Strategic Controls - in which the theory and practice of strategic management accounting, activity based costing/management, capital investment appraisal and pricing/target costing are discussed; and

[4] Topical Issues and Concerns - in which the important 'current' topics of globalisation, transfer pricing, supply chain/quality management and such 'future' developments as sustainability and corporate social responsibility are highlighted.

Aims

The primary aim of this unit, is to enable you to develop your knowledge and critical evaluate the relevance and potential impact of key management accounting controls systems within a range of topical organizational contexts. An essential prerequisite for this is an appreciation of the many ambiguities and difficulties associated both with the effective management of organisations as well as with the increasingly chaotic competitive environment within such entities operate.

Learning Outcomes

On successful completion of this unit, you will be able to:

1. Analyse the historical development of the theory and practice of accounting and management control systems.

2. Synthesise accounting and management control concepts with real-world situations, selecting and/or designing systems appropriate to different contexts.

3. Comprehend complex business problems and provide pertinent solutions, utilising advanced research and analysis skills and communicating relevant management information and discussion in a suitable form.

4. Critically evaluate the effectiveness of traditional accounting and management controls, and assess research regarding emerging developments.


Reading list*

The recommended text for this unit is:

- Mark Saunders, Philip Lewis, Adrian Thornhill, 2016, Research methods for business students

*Full reading list will be given with unit resources

This text, along with all other additional reading referenced throughout the learning unit, is available via the Manchester Metropolitan University digital library. When you have enrolled on the Programme, you will have access to this digital library and as such, do not need to purchase any textbooks.
Ethics & Sustainable Accounting

Introduction

In the past accounting has often been seen as an activity solely concerned with finance, measurement and rules. This has certainly been the core of the role of the accountant in practice. However, in a world concerned with global warming, water and resource shortages and decreasing biodiversity, not to mention human suffering and a disavowal of basic human rights in many parts of the world, there is an increasing role for accountants to play.

This course explores sustainability reporting, stakeholder engagement, full cost accounting and organizational changing the light of sustainability. It also visits ethical theory with a view to understanding why individuals and subsequently organisations act the way they do and what this means for sustainability.

The assignment strategy of the unit is designed to encourage you to develop your research and presentation skills.

Aims

This course covers theoretical perspectives on ethics; the ethical underpinnings of the free market economy, and the ethical framework underlying the accounting profession (in the UK).

It also review the history and practice of sustainability reporting, considers critiques of current practice and reflect on possible futures for sustainability reporting, investigates the extent of stakeholder engagement and dialogue, discusses organizational reasons for adopting sustainability practices, appraises the techniques of full cost accounting, and evaluates sustainability as a trigger for change.

You will be required to complete two reflective questionnaires and take part in two discussion forums during the course (four discussion topics will be offered each time the course is offered) - these elements are compulsory.

Learning Outcomes

On successful completion of this unit, you will be able to:

1. Appraise in the light of ethical theory and professional practice, and with particular reference to the accounting function, the ethical stance of an organization.
2. Critically analyse the social and environmental reporting of an organization comparing organizational practice with current standards and practices.
3. Assess organizational sustainability policy through the medium of stakeholder, legitimacy and associated theories.
4. Appraise an organization's approach to sustainability and develop your personal academic and professional skills.
5. Articulate an awareness of the social and environmental context of human resource management in a sustainable environment.

Reading list

The recommended text for this unit is:

- Unerman, J, Bebbington, J and O'Dwyer B, 2013, Sustainability Accounting and Accountability, Routledge – available online
- McPhail, K and Walters, D, 2009, Accounting and Business Ethics, Routledge – available online

This text, along with all other additional reading referenced throughout the learning unit, is available via the Manchester Metropolitan University digital library. When you have enrolled on the Programme, you will have access to this digital library and as such, do not need to purchase any textbooks.
Assessment

Assessment methods

You will be formally assessed in both the AMCS & Ethics units of the BA (Hons) degree in Sustainable Performance Management. The marks attained in the formal assessments of both of these units will determine the classification of degree awarded. The assessment criteria information below provides further details.

For the AMCS unit you are required to produce and submit:

- Forum Contribution
- 2,000 word individual report along with a 10 min Presentation & Video upload

For the Ethics unit you are required to produce and submit:

- Forum Contribution
- 2,000 word individual report along with a 10 min Presentation & Video upload

Resubmission rules

If you fail a unit, you have two opportunities to redeem the initial unit failure. Second re-assessment opportunities shall, however, be conditional upon you engaging fully with the first re-assessment opportunity and/or securing approval for non-engagement from the relevant Faculty Exceptional Factors Panel.

There will be a fee implication to re-submit assignments.

The mark for any unit in which you are re-assessed is capped at 40% (unless exceptional factors have been claimed and approved).

No re-assessment shall be permitted to enable you to improve upon a unit mark above the pass level, except where you have been permitted under regulations to be re-assessed as if for the first time.

Assessment criteria*

The units within the Programme are assessed as follows:

Accounting & Management Control Systems:

<table>
<thead>
<tr>
<th></th>
<th>20% weighting</th>
<th>Learning Outcomes 1,2 &amp; 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forum Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Report</td>
<td>60% weighting</td>
<td>Learning Outcomes 1,2,3,4 &amp;5</td>
</tr>
<tr>
<td>Presentation</td>
<td>20% weighting</td>
<td>Learning Outcomes 1,2,3,4 &amp;5</td>
</tr>
</tbody>
</table>

Ethics & Sustainable Accounting:

<table>
<thead>
<tr>
<th></th>
<th>20% weighting</th>
<th>Learning Outcomes 1,2 &amp; 4</th>
</tr>
</thead>
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<td></td>
<td></td>
</tr>
<tr>
<td>Report</td>
<td>60% weighting</td>
<td>Learning Outcomes 1,2,3,4 &amp;5</td>
</tr>
<tr>
<td>Presentation</td>
<td>20% weighting</td>
<td>Learning Outcomes 1,2,3,4 &amp;5</td>
</tr>
</tbody>
</table>

*The specific requirements will be given in each unit brief
Degree award and classification

The final mark for the BA (Hons) degree in Sustainable Performance Management will be calculated as follows:

In order to complete, the programme students must:

- Achieve a pass mark in each of the two units. The pass mark within each unit is 40%
- Marks from each of the two units in the Programme will be given in whole numbers. These marks will be used in the calculation of the overall mark for the degree Programme that will be rounded to the nearest whole number.

The BA Honors Degree will be awarded in accordance with the following assessment criteria:

The weighted mark from the Accounting and Management Control Systems unit – 50% weighting and the weighted mark from Ethics and Sustainability Accounting unit – 50% weighting

Marks from each of the two units in the Programme will be given in whole numbers.

These marks will be used in the calculation of the overall mark for the BA Honours degree programme that will be rounded to the nearest whole number.

The BA Honours degree will be awarded in accordance with the following assessment criteria:

<table>
<thead>
<tr>
<th>Mark</th>
<th>Outcome</th>
<th>Descriptor</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;39</td>
<td>Fail</td>
<td>Unit learning outcomes not achieved</td>
</tr>
<tr>
<td>40 to 49</td>
<td>Pass with third class</td>
<td>All unit learning outcomes achieved at a threshold level</td>
</tr>
<tr>
<td>50 to 59</td>
<td>Pass with lower second class</td>
<td>All unit learning outcomes achieved at a good level</td>
</tr>
<tr>
<td>60 to 69</td>
<td>Pass with upper second class</td>
<td>All unit learning outcomes achieved at a very good level</td>
</tr>
<tr>
<td>&gt;70</td>
<td>Pass with first class</td>
<td>All unit learning outcomes achieved at an excellent/outstanding level</td>
</tr>
</tbody>
</table>
Technical requirements

System requirements

Before running a course, please ensure your PC meets the minimum pre-requisites.

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Specification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer</td>
<td>1Ghz Intel or AMD PC or equivalent</td>
</tr>
<tr>
<td>Operating System</td>
<td>Windows XP or Vista</td>
</tr>
<tr>
<td>Internet Browser</td>
<td>Firefox 1.5+, MS Internet Explorer 6.0+</td>
</tr>
<tr>
<td>Monitor</td>
<td>1024 x 768 resolution</td>
</tr>
<tr>
<td>Colours</td>
<td>16-bit (65536) colours</td>
</tr>
<tr>
<td>RAM</td>
<td>256MB (512MB recommended)</td>
</tr>
<tr>
<td>Soundcard</td>
<td>Optional</td>
</tr>
<tr>
<td>Connection Speed</td>
<td>512Mb/s or greater</td>
</tr>
</tbody>
</table>

University rules and regulations

As a student on the BA (Hons) Sustainable Performance Management, you will be a student at Manchester Metropolitan University and as such be subject to the rules and regulations of the university. Manchester Metropolitan University’s rules and regulations for postgraduate students. Including all regulations surrounding plagiarism. Plagiarism guidelines.