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MODULE DESCRIPTOR

Module Title

Accounting for Managers

Reference	BS1054	Version	3
Created	August 2021	SCQF Level	SCQF 7
Approved	July 2019	SCQF Points	30
Amended	August 2021	ECTS Points	15

Aims of Module

To introduce the principles of accounting and develop a fundamental knowledge and understanding of financial and management accounting.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Demonstrate knowledge of basic financial concepts and how they apply to practical business situations.
- 2 Explain the objectives and contents of financial statements and undertake basic analysis and interpretation of those statements.
- 3 Demonstrate knowledge of basic management accounting concepts and how they relevant in business.
- 4 Prepare and analyse basic management accounting information and demonstrate how key techniques are applied in different business scenarios.

Indicative Module Content

This module will cover: the objectives and content of key financial statements; basic principles of accounting theory; ratio analysis; key management accounting concepts and techniques; budgeting and control; short-term decision making and investment appraisal.

Module Delivery

This module is delivered in supported online distance learning mode using a range of structured learning materials/activities and directed study, facilitated by regular online tutor contact, allowing students to contextualise their learning to their own workplace where appropriate.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	N/A	30
Non-Contact Hours	N/A	270
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	N/A	300
<i>Actual Placement hours for professional, statutory or regulatory body</i>		

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type:	Coursework	Weighting:	100%	Outcomes Assessed:	1, 2, 3, 4
Description:	Report				

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required.

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	F
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	None.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 MCLANEY, E.J. and ATRILL, P., 2023. *Accounting and finance: an introduction*. 11th ed. Harlow, England: Pearson.
- 2 SANGSTER, A. and GORDON, L., 2021. *Frank Wood's Business Accounting*. 15th ed. Harlow, England: Pearson.
- 3 WEETMAN, P., 2019. *Financial Accounting: An introduction*. 8th ed. Harlow, England: Pearson.