

<b>Module Title</b> <b>Introduction To Management Accounting</b>	Reference BS1208 SCQF SCQF 7 Level SCQF Points 15 ECTS Points 7.5 Created May 2003 Approved July 2013 Amended August 2013 Version No. 4
<b>Keywords</b> Management accounting; Costing; Budgeting; Decision making	

## This Version is No Longer Current

The latest version of this module is available [here](#)

### Prerequisites for Module

None in addition to SCQF 7 entry requirements or equivalent.

### Corequisite Modules

None.

### Precluded Modules

None.

### Aims of Module

To develop an introductory knowledge and understanding of the main concepts and techniques used in management accounting.

### Learning Outcomes for Module

On completion of this module,

### Mode of Delivery

Topics are introduced in lectures and then developed in workshops whereby students will work through practical applications of the basic theory.

### Assessment Plan

	Learning Outcomes Assessed
Component 1	1,2,3

The module is assessed by two exams each with a 50% weighting.

### Indicative Bibliography

1. McLANEY, E. and ATRILL, P., 2018. *Accounting and Finance An Introduction*. 9th ed. Harlow: Pearson.

students are expected to be able to:

- 1.Explain basic management accounting concepts and techniques.
- 2.Prepare and analyse basic management accounting information.
- 3.Apply management accounting techniques to different scenarios.

2.GOWTHORPE, C., 2018.

*Business Accounting and Finance*. 4th ed. Andover: Cengage Learning EMEA.

3.WEETMAN, P., 2016. *Financial and Management Accounting: An Introduction*. 7th ed. Harlow: Pearson.

## **Indicative Module Content**

The module provides an introduction to management accounting by identifying the core concepts and definitions used in management accounting.

The course introduces students to different costing techniques; budgeting and control; short-term decision making and capital investment appraisal.

## **Indicative Student Workload**

<i>Contact Hours</i>	Full Time
Assessment	4
Lectures	12
Surgery	12
Workshops	24

### *Directed Study*

Tutorial preparation	24
----------------------	----

### *Private Study*

Private study	74
---------------	----

