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## MODULE DESCRIPTOR

### Module Title

Introduction To Management Accounting

Reference	BS1208	Version	6
Created	February 2017	SCQF Level	SCQF 7
Approved	July 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

### 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, 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.

### 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.

### Module Delivery

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

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	39	39
Non-Contact Hours	111	111
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150
<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: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3  
 Description: The module is assessed by a final module examination

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The module is assessed by one component: C1 - Examination - 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	70% or above
<b>B</b>	60% - 69%
<b>C</b>	50% - 59%
<b>D</b>	40% - 49%
<b>E</b>	35% - 39%
<b>F</b>	0% - 34%
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module None in addition to SCQF 7 entry requirements or equivalent.  
 Corequisites for module None.  
 Precluded Modules None.

**INDICATIVE BIBLIOGRAPHY**

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