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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:
A	70% or above
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
NS	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.