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MODULE DESCRIPTOR

Module Title

Management Accounting

Reference	BS1270	Version	3
Created	February 2017	SCQF Level	SCQF 7
Approved	June 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

Aims of Module

To develop knowledge and understanding of the nature and purpose of management accounting and an awareness of the theory and use of relevant techniques in decision making, planning and control.

Learning Outcomes for Module

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

- 1 Apply and discuss relevant management accounting techniques and theory in basic budgeting, costing and decision-making contexts.
- 2 Understand the need for cost classification.
- 3 Explain cost behaviour and apply cost-volume-profit analysis.
- 4 Understand the need for cost assignment and prepare basic overhead allocations and apportionment.

Indicative Module Content

Preparation of budgets and cash flow forecasts; cost-volume-profit analysis; cost assignment; approaches to costing.

Module Delivery

Topics are delivered in lectures and further developed in tutorials and workshops.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	34	34
Non-Contact Hours	116	116
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: Coursework Weighting: 30% Outcomes Assessed: 1, 2
 Description: Component 1 is assessed by a group presentation and report

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 2, 3, 4
 Description: Component 2 is assessed by an examination

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The Module is assessed by two components: C1 - Coursework - 30% weighting. C2 - Examination - 70% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	At least 70% on weighted aggregate and at least 35% in each component
B	At least 60% on weighted aggregate and at least 35% in each component
C	At least 50% on weighted aggregate and at least 35% in each component
D	At least 40% on weighted aggregate and at least 35% in each component
E	At least 35% on weighted aggregate
F	Less than 35% on weighted aggregate
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 DRURY, C., 2024. *Management and cost accounting*. 12th ed. Andover: Cengage Learning.