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MODULE DESCRIPTOR

Module Title

Management Accounting

Reference	BS1270	Version	4
Created	March 2019	SCQF Level	SCQF 7
Approved	July 2019	SCQF Points	15
Amended	July 2019	ECTS Points	7.5

Aims of Module

To develop knowledge and understanding of the nature and purpose of management accounting with 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 Discuss basic concepts of budgeting.
- 2 Discuss different methods of cost classification.
- 3 Explain cost behaviour and its implications for decision making.
- 4 Apply relevant management accounting techniques and theory in basic budgeting, costing and decision making contexts.
- 5 Develop wider graduate skills in the context of a management accounting case study.

Indicative Module Content

Preparation of budgets; cost-volume-profit analysis; cost assignment; approaches to costing.

Module Delivery

This module is delivered in lectures and further developed in tutorials.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	35	N/A
Non-Contact Hours	115	N/A
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	N/A
<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: 5
 Description: Group presentation and report

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 2, 3, 4
 Description: Closed book 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.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 DRURY, C., 2024. *Management and cost accounting*. 12th ed. Andover: Cengage Learning.