

MODULE DESCRIPTOR

Module Title

Management Accounting

Reference	BS1270	Version	7
Created	December 2023	SCQF Level	SCQF 7
Approved	July 2019	SCQF Points	15
Amended	March 2024	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 Apply relevant management accounting techniques and theory in basic budgeting, costing and decision making contexts.
- 3 Develop wider graduate skills in the context of a management accounting case study.

Indicative Module Content

Budgeting theory; preparation of functional budgets, cash budgets and master budgets; consideration of different methods of cost classification; cost assignment including overhead absorption; preparation of flexed budgets; introduction of variance analysis and overview of ethical and sustainability considerations where appropriate.

Module Delivery

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

Indicative Student Workload

	Full Time	Part Time
Contact Hours	40	N/A
Non-Contact Hours	110	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: 2, 3
 Description: Group presentation and report

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 2
 Description: Closed book examination

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The calculation of the overall grade for this module is based on 70% weighting of C2 - Examination and 30% weighting of C1 - Coursework. An overall minimum grade D is required to pass the module.

		Coursework:						
		A	B	C	D	E	F	NS
Examination:	A	A	A	B	B	B	E	
	B	B	B	B	C	C	E	
	C	B	C	C	C	D	E	
	D	C	C	D	D	D	E	
	E	D	D	D	E	E	E	
	F	E	E	E	E	F	F	
	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.