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### MODULE DESCRIPTOR

#### Module Title

Fundamentals Of Management Accounting BA2

Reference	BS1316	Version	2
Created	February 2017	SCQF Level	SCQF 7
Approved	June 2016	SCQF Points	25
Amended	August 2017	ECTS Points	12.5

#### 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 Demonstrate a knowledge of the fundamentals of management accounting as covered by the CIMA Certificate in Business Accounting 2017 syllabus for BA2.

#### Indicative Module Content

The context of management accounting - the role of management accounting, Global Management Accounting Principles, role of the management accountant. Costing - cost identification and classification, absorption and marginal costing. Planning and control - budget preparation, variance analysis, performance measures, management reports. Decision making - risk and uncertainty, break even analysis, make or buy decisions, time value of money, NPV, IRR and payback.

#### Module Delivery

The mode of delivery is Distance Learning - with a focus on the use of interactive online activities such as forums and chat rooms.

#### Indicative Student Workload

	Full Time	Part Time
Contact Hours	15	15
Non-Contact Hours	235	235
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	250	250
<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  
 Description: Component one is the CIMA Certificate Level BA2 exam

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

The module is assessed by one component: C1 - Examination - 100% weighting. This module is not graded. After a student has sat the CIMA examination, CIMA then provides the student with the result. This is recorded as P (Pass) after confirmation of a Pass mark has been received from CIMA.

Module Grade	Minimum Requirements to achieve Module Grade:
<b>Pass</b>	Demonstrates that the learning outcomes have been met.
<b>Fail</b>	Fails to demonstrate that the learning outcomes have been met.
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module	None in addition to course entry qualifications or equivalent.
Corequisites for module	None.
Precluded Modules	None.

**ADDITIONAL NOTES**

Core module material is provided online and comprises material from CIMAstudy.com, published by CIMA and Kaplan.

**INDICATIVE BIBLIOGRAPHY**

- 1 ATRIII, P. and McLANEY, E., 2015. *Management accounting for decision makers*. 8th ed. Harlow: Pearson.
- 2 DRURY, C., 2015. *Cost and Management accounting*. 8th ed. Andover: Cengage Learning.