

MODULE DESCRIPTOR

Module Title

Fundamentals Of Management Accounting BA2

| | | | |
|-----------|------------|-------------|--------|
| Reference | BS1316 | Version | 3 |
| Created | March 2019 | SCQF Level | SCQF 7 |
| Approved | July 2019 | SCQF Points | 25 |
| Amended | July 2019 | 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 an understanding 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. Students have access to a range of online materials and tools to facilitate their learning, including topic guides, online chats, exercises, and discussion fora.

Indicative Student Workload

| | Full Time | Part Time |
|--|-----------|-----------|
| Contact Hours | 35 | 35 |
| Non-Contact Hours | 215 | 215 |
| 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: |
|--------------|--|
| Pass | Demonstrates that the learning outcomes have been met. |
| Fail | Fails to demonstrate that the learning outcomes have been met. |
| NS | Non-submission of work by published deadline or non-attendance for examination |

Module Requirements

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|--------------------------|-------|
| Prerequisites for Module | None. |
| 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 ATRILL, 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.