

## MODULE DESCRIPTOR

### Module Title

Introduction To Management Accounting

Reference	BS2208	Version	2
Created	January 2024	SCQF Level	SCQF 8
Approved	July 2019	SCQF Points	15
Amended	March 2024	ECTS Points	7.5

### Aims of Module

To develop knowledge and understanding of the theory of management accounting and the techniques which can be used 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 management accounting concepts and techniques.
- 2 Apply relevant theory to prepare basic management accounting information.
- 3 Examine information prepared using basic management accounting techniques.
- 4 Develop solutions to basic management accounting problems.

### Indicative Module Content

The module provides an introduction to management accounting by introducing techniques which can be used within an organisation including costing, budgeting, variance analysis and capital investment appraisal, with overview of ethical and sustainability considerations where appropriate.

### Module Delivery

Topics are introduced in lectures and then developed in workshops.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	36	N/A
Non-Contact Hours	114	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: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3, 4  
 Description: Closed Book Examination.

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

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	A
<b>B</b>	B
<b>C</b>	C
<b>D</b>	D
<b>E</b>	E
<b>F</b>	F
<b>NS</b>	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 GOWTHORPE, C., 2021. *Business Accounting and Finance*. 5th ed. Andover: Cengage Learning EMEA.
- 2 McLANEY, E. and ATRILL, P., 2023. *Accounting and Finance An Introduction*. 11th ed. Harlow: Pearson.