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## MODULE DESCRIPTOR

### Module Title

Management and Cost Accounting

Reference	BS2214	Version	5
Created	February 2017	SCQF Level	SCQF 8
Approved	June 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

### Aims of Module

To develop knowledge and understanding of the theory of management and cost accounting as it relates to cost accumulation and profit measurement; decision making and planning. To enable students to present and interpret relevant calculations.

### Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Apply relevant theory and models to present a range of cost information and undertake its preliminary analysis.
- 2 Develop solutions to basic costing problems within a wider financial management context.
- 3 Assess cost behaviour and its underpinning theory.

### Indicative Module Content

Role of management accounting in stock valuation and profit measurement, decision making and planning. Costing techniques including absorption costing, variable costing and activity based costing. Methods of joint cost allocation and process costing. Integrated cost accounting incorporating entries for absorption costing and process costing. Development of cost-volume-profit analysis.

### Module Delivery

This is a lecture based course supplemented with tutorials and workshop sessions.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	50	50
Non-Contact Hours	100	100
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150
<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: 20% Outcomes Assessed: 1, 2, 3  
 Description: Class test during the semester

**Component 2**

Type: Examination Weighting: 80% Outcomes Assessed: 1, 2, 3  
 Description: Closed book examination

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

The Module is assessed by two components: C1 - Class test - 20% weighting. C2 - Examination - 80% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	At least 70% on weighted aggregate and at least 35% in each component
<b>B</b>	At least 60% on weighted aggregate and at least 35% in each component
<b>C</b>	At least 50% on weighted aggregate and at least 35% in each component
<b>D</b>	At least 40% on weighted aggregate and at least 35% in each component
<b>E</b>	At least 35% on weighted aggregate
<b>F</b>	Less than 35% on weighted aggregate
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module	Introduction to Management Accounting (BS1208) or equivalent in addition to SCQF 8 entry requirement .
Corequisites for module	None.
Precluded Modules	None.

**INDICATIVE BIBLIOGRAPHY**

- 1 DRURY, C., 2021 *Management and Cost Accounting* 11th ed. London: Cengage Learning