

## MODULE DESCRIPTOR

### Module Title

Management and Cost Accounting

Reference	BS2214	Version	9
Created	December 2023	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 management and cost accounting as it relates to cost accumulation and profit measurement, decision making and planning.

### Learning Outcomes for Module

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

- 1 Apply relevant theory and costing techniques to financial information for the purpose of informing management decisions.
- 2 Examine, organise and analyse information prepared using management accounting and costing techniques.
- 3 Develop solutions to costing problems that incorporate both financial and non-financial considerations.
- 4 Apply relevant accounting software to formulate accounting information.

### 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 activity based costing and process costing. Development of cost-volume-profit analysis incorporating application of non-financial and ethical considerations in decision making.

### Module Delivery

Topics are introduced in lectures and developed in workshop sessions and tutorials for which students are expected to undertake directed independent learning.

**Indicative Student Workload**

	Full Time	Part Time
Contact Hours	48	N/A
Non-Contact Hours	102	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 DRURY, C., 2021 *Management and Cost Accounting* 11th ed. London: Cengage Learning