

## MODULE DESCRIPTOR

### Module Title

Management Accounting CIMA P1

Reference	BS2371	Version	3
Created	March 2019	SCQF Level	SCQF 8
Approved	July 2019	SCQF Points	20
Amended	July 2019	ECTS Points	10

### Aims of Module

To develop an understanding of budgeting and how analysis of cost and evaluation of risk and uncertainty impact on short-term decision-making in an organisation.

### Learning Outcomes for Module

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

- 1 Apply a variety of costing methods to support budgeting and decision-making.
- 2 Prepare budgets and forecasts to support planning, control and sensitivity analysis.
- 3 Discuss the concept of budgetary control and the behavioural aspects of budgeting.
- 4 Demonstrate different short-term decision making concepts and techniques for product and pricing decisions that create value or exploit new opportunities.
- 5 Use understanding of risk and uncertainty in the short-term to improve the quality of budgets and short-term decisions.

### Indicative Module Content

As per CIMA P1 2019 Syllabus. Cost accounting for decision making and control; Budgeting and budgetary control; Short-term commercial decision-making; Risk and uncertainty in the short-term.

### 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	165	165
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	200	200
<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, 5
Description:	Component one is the CIMA P1 Operational level 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	To have passed the CIMA certificate level examinations or equivalent.
Corequisites for module	None.
Precluded Modules	None.

## ADDITIONAL NOTES

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

## INDICATIVE BIBLIOGRAPHY

1	DRURY, C., 2021. <i>Management and cost accounting</i> . 11th ed. Andover: Cengage Learning.
2	KAPLAN, 2019. <i>CIMA Complete Text: P1 Management Accounting</i> . Kaplan Publishing, Berkshire