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MODULE DESCRIPTOR

Module Title

Business Operations - Performance

Reference	BS2381	Version	2
Created	February 2017	SCQF Level	SCQF 8
Approved	May 2014	SCQF Points	10
Amended	August 2017	ECTS Points	5

Aims of Module

To demonstrate knowledge of cost management through application.

Learning Outcomes for Module

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

- 1 Analyse and evaluate the principles of cost management.
- 2 Apply knowledge and understanding of costs and drivers of cost.
- 3 Demonstrate the ability to effectively communicate an understanding of cost management.

Indicative Module Content

Cost accounting systems; forecasting techniques; project appraisal; pricing and product decisions; cost planning and analysis for competitive advantage; budgeting and management control; control and performance measurement of responsibility centres.

Module Delivery

The mode of delivery is Distance Learning - with a focus on the use of interactive online activities such as forums and chat rooms.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	4	4
Non-Contact Hours	96	96
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	100	100
<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: Coursework Weighting: 100% Outcomes Assessed: 1, 2, 3
 Description:

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Coursework - 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	70% or above
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	To have passed the relevant first modules or equivalent.
Corequisites for module	None.
Precluded Modules	None.

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: an introduction*. 8th ed. Andover: Cengage Learning.
- 3 DUGDALE, D. and LYNE, S., 2010. *Budgeting practice and organisational structure*. London: Elsevier/CIMA.