

## MODULE DESCRIPTOR

### Module Title

Business Accounting for Managers

Reference	BS3008	Version	1
Created	January 2024	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	30
Amended	August 2021	ECTS Points	15

### Aims of Module

To develop the ability to discuss the nature, context, and format of financial information of companies and to demonstrate knowledge of financial and management accounting techniques to support business decision making.

### Learning Outcomes for Module

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

- 1 Demonstrate understanding of key accounting concepts and the financial reporting environment in business.
- 2 Discuss the users of financial information and the purposes for which they require the information.
- 3 Assess a range of financial information using appropriate financial and management accounting techniques.
- 4 Demonstrate knowledge of management accounting techniques to their application in different business scenarios.

### Indicative Module Content

Objectives and contents of financial statements; regulation of financial reporting; basic principles of accounting theory; ratio analysis; management accounting concepts and techniques; budgeting practices; short-term decision making, capital investment appraisal, financial and non-financial factors in decision making.

### Module Delivery

This module is delivered in supported online learning mode using a range of structured learning materials/activities and directed study, facilitated by regular online tutor contact, allowing students to contextualise their learning to their own workplace where appropriate.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	N/A	30
Non-Contact Hours	N/A	270
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	N/A	300
<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, 4  
 Description: Report

**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 MCLANEY, E.J. and ATRILL, P., 2023. *Accounting and finance: an introduction*. 11th ed. Harlow, England: Pearson.
- 2 SANGSTER, A. and GORDON, L., 2021. *Frank Wood's Business Accounting*. 15th ed. Harlow, England: Pearson.
- 3 WEETMAN, P., 2019. *Financial Accounting: An introduction*. 8th ed. Harlow, England: Pearson.