

## MODULE DESCRIPTOR

### Module Title

Advanced Management Accounting

Reference	BS3070	Version	5
Created	January 2024	SCQF Level	SCQF 9
Approved	May 2019	SCQF Points	30
Amended	March 2024	ECTS Points	15

### Aims of Module

To develop knowledge and understanding of the application of management accounting techniques to support planning, decision making, control and monitoring performance in a variety of business contexts.

### Learning Outcomes for Module

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

- 1 Demonstrate an understanding of the role of processes as part of management accounting information systems.
- 2 Apply relevant and appropriate decision making techniques to a range of business scenarios incorporating financial and non-financial information.
- 3 Discuss management accounting techniques including behavioural aspects of the budget process.
- 4 Perform advanced standard costing and variance analysis for control.
- 5 Evaluate business performance using appropriate performance measurement techniques.

### Indicative Module Content

Sources and presentation of management accounting information; relevant costing; pricing; risk and uncertainty; budget preparation; budget behaviour; standard costing and variance analysis; performance measurement; balanced scorecard; transfer pricing; divisional performance; sustainability. Incorporating ethical standards and behaviours throughout.

### Module Delivery

The module is delivered in Blended Learning mode using structured online learning materials/activities and directed study, facilitated by regular online tutor support. Workplace Mentor support and work-based learning activities will allow students to contextualise this learning to their own workplace. Face-to-face engagement occurs through annual induction sessions, employer work-site visits, and modular on-campus workshops

<b>Indicative Student Workload</b>	Full Time	Part Time
Contact Hours	30	N/A
Non-Contact Hours	30	N/A
Placement/Work-Based Learning Experience [Notional] Hours	240	N/A
TOTAL	300	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>	228	

## 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: Closed-book written examination

## MODULE PERFORMANCE DESCRIPTOR

### Explanatory Text

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

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	F
NS	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. and TAYLES, M., 2021. *Management and Cost Accounting*. 12th ed. Andover: Cengage Learning.
- 2 WEETMAN, P., 2010. *Management Accounting* 2nd edition. Harlow: Pearson.