

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

Indicative Student Workload	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.