

## MODULE DESCRIPTOR

### Module Title

Practical Management Accounting

Reference	BS3188	Version	2
Created	February 2017	SCQF Level	SCQF 9
Approved	September 2003	SCQF Points	30
Amended	August 2017	ECTS Points	15

### Aims of Module

To allow the student to demonstrate knowledge and understanding of management accounting within the workplace.

### Learning Outcomes for Module

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

- 1 Demonstrate skills, attitudes and behaviours appropriate to the workplace.
- 2 Apply management accounting theories, models and concepts to the workplace.

### Indicative Module Content

The content of the experience will vary. However each student should provide detail of the key areas of management accounting unique to them.

### Module Delivery

Delivery is by means of on-the-job experience.

### Indicative Student Workload

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

**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

Description: The student is required to produce evidence of a minimum of six months work experience in an area relevant to management accounting.

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The module is assessed by one component: C1 - Coursework - 100% weighting. This module is not graded. The student is awarded a 'P' (Pass) or 'F' (Fail) grade.

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	None.
Corequisites for module	None.
Precluded Modules	None.

**INDICATIVE BIBLIOGRAPHY**

1	BRAGG, S.M., 2009. <i>Controllership: the work of the managerial accountant</i> . 8th ed. London: Wiley.
2	BRAGG, S.M., 2007. <i>Management accounting best practices: a guide for the professional accountant</i> . London: Wiley.
3	HOPPER, T., SCAPENS, R. and NORTHCOTT, D., 2007. <i>Issues in management accounting</i> . Harlow: Pearson.