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MODULE DESCRIPTOR

Module Title

Advanced Management Accounting CIMA P2

Reference	BS3371	Version	2
Created	February 2017	SCQF Level	SCQF 9
Approved	May 2014	SCQF Points	20
Amended	August 2017	ECTS Points	10

Aims of Module

To apply tools and techniques relevant to the management accounting process for long term decision making and control in order to support the implementation of the organisation's strategy.

Learning Outcomes for Module

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

- 1 Evaluate techniques for analysing and managing costs for competitive advantage.
- 2 Discuss decision making in responsibility centres, issues arising from the use of performance measures and budgets for control and evaluate issues arising from the division of the organisation into responsibility centres.
- 3 Evaluate information to support project appraisal and discuss pricing strategies and their consequences.
- 4 Analyse information to assess its impact on long term decisions and discuss management's responsibilities with regard to risk.

Indicative Module Content

As per CIMA P2 2015 Syllabus.

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	15	15
Non-Contact Hours	185	185
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	200	200
<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: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3, 4
 Description: Component one is the CIMA P2 Management level exam.

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Examination - 100% weighting. This module is not graded. After a student has sat the CIMA examination, CIMA then provides the student with the result. This is recorded as P (Pass) after confirmation of a Pass mark has been received from CIMA.

Module Grade	Minimum Requirements to achieve Module Grade:
Pass	Demonstrates that the learning outcomes have been met.
Fail	Fails to demonstrate that the learning outcomes have been met.
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module

To have passed the relevant first and second year modules or equivalent.

Corequisites for module

None.

Precluded Modules

None.

ADDITIONAL NOTES

Core module material is provided online and comprises material from CIMAstudy.com, published by CIMA and Kaplan.

INDICATIVE BIBLIOGRAPHY

- 1 DRURY, C., 2021. *Management and cost accounting*. 11th ed. Andover: Cengage Learning.
- 2 KAPLAN, 2019. *CIMA Complete Text: P2 Advanced Management Accounting*. Kaplan Publishing, Berkshire.