

## MODULE DESCRIPTOR

### Module Title

Advanced Management Accounting CIMA P2

Reference	BS3371	Version	3
Created	March 2019	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	20
Amended	July 2019	ECTS Points	10

### Aims of Module

To apply management accounting methodologies to manage costs and allocate resources. To understand how to evaluate and manage performance of business units and analyse risk in the medium-term.

### Learning Outcomes for Module

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

- 1 Apply management accounting methodologies to management of costs and quality and improve value creation.
- 2 Evaluate the processes and techniques used to allocate resources and develop pricing strategies.
- 3 Discuss management accounting approaches to evaluation of responsibility centres and control within the organisation.
- 4 Analyse risk and uncertainty associated with decision making in the medium-term.

### Indicative Module Content

As per CIMA P2 2019 Syllabus. Managing the costs of creating value; Capital investment decision-making; Managing and controlling the performance of organisational units; Risk and control.

### Module Delivery

The mode of delivery is Distance Learning with a focus on the use of interactive online activities. Students have access to a range of online materials and tools to facilitate their learning, including topic guides, online chats, exercises, and discussion fora.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	35	35
Non-Contact Hours	165	165
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:
<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	To have passed the CIMA certificate and operational level 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., 2017. *Management and Cost Accounting* 10th edition. Cengage Learning EMEA, Hampshire.
- 2 KAPLAN, 2019. *CIMA Complete Text: P2 Advanced Management Accounting*. Kaplan Publishing, Berkshire.