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MODULE DESCRIPTOR

Module Title

Business Performance Concepts

Reference	BS3391	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 demonstrate knowledge of performance concepts through application.

Learning Outcomes for Module

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

- 1 Analyse and evaluate the principles of performance measurement, costing and pricing decisions.
- 2 Apply performance concepts knowledge.
- 3 Demonstrate the ability to effectively communicate an understanding of performance concepts.

Indicative Module Content

Cost accounting systems; forecasting techniques; project appraisal; pricing and product decisions; cost planning and analysis for competitive advantage; budgeting and management control; control and performance measurement of responsibility centres.

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	4	4
Non-Contact Hours	196	196
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: Coursework Weighting: 100% Outcomes Assessed: 1, 2, 3
 Description:

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Coursework - 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	70% or above
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
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 ATRILL, P. and McLANEY, E., 2015. *Management accounting for decision makers*. 8th ed. Harlow: Pearson.
- 2 DRURY, C., 2012. *Cost and management accounting: an introduction*. 8th ed. Andover: Cengage Learning.
- 3 DUGDALE, D. and LYNE, S., 2010. *Budgeting practice and organisational structure*. London: Elsevier/CIMA.