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MODULE DESCRIPTOR

Module Title

Business Accounting for Managers

Reference	BS3953	Version	2
Created	February 2017	SCQF Level	SCQF 9
Approved	July 2013	SCQF Points	20
Amended	August 2017	ECTS Points	10

Aims of Module

To develop knowledge and understanding of basic skills and application in financial and management accounting thereby gaining an appreciation of the accounting function.

Learning Outcomes for Module

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

- 1 Analyse and interpret financial statements for business organisations.
- 2 Apply management accounting techniques for decision-making and control purposes.
- 3 Communicate financial information effectively.

Indicative Module Content

Financial accounting: understanding of income statements, balance sheets and cash flow statements; ratio analysis; accounting concepts. Management accounting: cost behaviour; budgets; decision-making and control.

Module Delivery

The module is delivered in both distance learning and blended modes through the use of online learning materials supported by online forums/discussion. For blended delivery the learning is consolidated via face-to-face workshops.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	N/A	N/A
Non-Contact Hours	N/A	200
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	N/A	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: A single combination coursework assessment

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 in addition to course entry requirements or equivalent
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 ATRILL, P. and MCLANEY, E., 2015. *Accounting and finance for non-specialists*. 9th ed. Harlow: Pearson Education.
- 2 ATRILL, P. and MCLANEY, E., 2012. *Management accounting for decision makers*. 7th ed. Harlow: Pearson.