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MODULE DESCRIPTOR

Module Title

Management Accounting

Reference	BS3969	Version	2
Created	February 2017	SCQF Level	SCQF 9
Approved	August 2015	SCQF Points	15
Amended	October 2017	ECTS Points	7.5

Aims of Module

To develop knowledge and understanding of management accounting techniques used in supporting management in planning, controlling and monitoring performance in a variety of business contexts.

Learning Outcomes for Module

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

- 1 Explain the nature, source and purpose of management information.
- 2 Explain and apply cost accounting techniques.
- 3 Prepare budgets for planning and control.
- 4 Compare actual costs with standard costs and analyse any variances.
- 5 Explain and apply performance measurements and monitor business performance.

Indicative Module Content

The nature of management accounting, sources and presentation of management accounting information, and the classification of costs. Costing techniques including absorption costing and variable costing. Budgeting, including the nature and purpose of budgeting, budget preparation, budgetary control, and the behavioural aspects of budgeting. Standard costing systems and variance analysis. Divisional performance measurement and performance management.

Module Delivery

This is a lecture based course supplemented with tutorials and workshop sessions.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	54	N/A
Non-Contact Hours	96	N/A
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	N/A
<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, 5
 Description: Closed-book written examination

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Examination - 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 MSc Accounting and Finance entry requirement or equivalent
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 DRURY, C., 2021. *Management and cost accounting*. 11th ed. Andover: Cengage Learning.
- 2 HORNGREN, C., SUNDEM, G., BURGSTHALER, D., SCHATZBERG, J., BATTISTA, D., 2014. *Introduction to Management Accounting* 16th edition. Pearson Education Limited, Harlow, Essex.