

MODULE DESCRIPTOR

Module Title

Management Accounting

Reference	BS3969	Version	5
Created	December 2023	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	15
Amended	March 2024	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 Discuss the purpose and value of management accounting information incorporating sustainability and ethics.
- 2 Apply cost accounting techniques for decision making.
- 3 Prepare detailed budgets for planning and control.
- 4 Undertake variance analysis through computation and discussion.
- 5 Evaluate a range of performance measurement techniques for business decision making and control.

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	45	N/A
Non-Contact Hours	105	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**

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required.

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	F
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.