

## MODULE DESCRIPTOR

### Module Title

Management Accounting Decision-making And Control

Reference	BS4112	Version	10
Created	December 2023	SCQF Level	SCQF 10
Approved	July 2019	SCQF Points	15
Amended	March 2024	ECTS Points	7.5

### Aims of Module

To enable students to develop an advanced knowledge and understanding of management accounting together with the ability to critically evaluate current management accounting practices for decision-making and control.

### Learning Outcomes for Module

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

- 1 Integrate theory and professional practice in a manner which displays understanding of the defining concepts and features of management accounting.
- 2 Ethically apply advanced management accounting techniques in a variety of contexts such as decision-making, budgeting and performance evaluation.
- 3 Critically evaluate the continuing relevance of management accounting practices within a modern business environment.
- 4 Discuss how management accounting techniques utilise non-financial information to identify and measure sustainability.
- 5 Discuss current issues and developments within management accounting.

### Indicative Module Content

Budgeting; standard costing and variance analysis; pricing decisions; transfer pricing; performance measurement; digital technology, sustainability and ethics within management accounting.

### Module Delivery

This module will be delivered using lectures, tutorials and workshops.

**Indicative Student Workload**

	Full Time	Part Time
Contact Hours	44	N/A
Non-Contact Hours	106	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 exam.				

**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:
<b>A</b>	A
<b>B</b>	B
<b>C</b>	C
<b>D</b>	D
<b>E</b>	E
<b>F</b>	F
<b>NS</b>	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, E. and MCLANEY, E.J., 2018. *Management accounting for decision makers*. 9th ed. Harlow: Pearson.
- 2 DRURY, C., 2021. *Management and cost accounting*. 11th ed. Andover: Cengage Learning.