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MODULE DESCRIPTOR

Module Title

Management Accounting Decision-making And Control

Reference	BS4112	Version	5
Created	February 2017	SCQF Level	SCQF 10
Approved	June 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

Aims of Module

To develop advanced knowledge and understanding of management accounting together with the ability to critically evaluate management accounting as a vehicle for decision-making and control.

Learning Outcomes for Module

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

- 1 Apply and critically evaluate appropriate advanced management accounting techniques in a variety of contexts such as decision-making, costing, budgeting and performance evaluation.
- 2 Exercise judgement in identifying and resolving complex problems within the subject area making appropriate recommendations for their resolution.
- 3 Integrate theory and professional practice in a manner which displays understanding of the defining concepts and features of management accounting.
- 4 Independently undertake a review of relevant research literature in a specified field.
- 5 Demonstrate effective written communication skills.

Indicative Module Content

Costing: standard costing - including advanced sales, mix and yield variances; Budgeting: incremental, zero-based costing, advanced flexible budgeting and activity-based budgeting, behavioural aspects. Pricing: target costing, pricing policy and output decisions Divisional performance: divisionalisation and performance measurement, return on investment and residual Income; decentralised operations/performance measurement; transfer pricing.

Module Delivery

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

Indicative Student Workload	Full Time	Part Time
Contact Hours	36	36
Non-Contact Hours	114	114
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150
<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: 30% Outcomes Assessed: 1, 2, 3, 4, 5
Description:

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 2, 3, 5
Description:

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 SCQF10 entry requirements or equivalent.
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.