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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.

<b>Indicative Student Workload</b>	Full Time	Part Time
Contact Hours	36	36
Non-Contact Hours	114	114
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
<b>TOTAL</b>	<b>150</b>	<b>150</b>
<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:
<b>A</b>	70% or above
<b>B</b>	60% - 69%
<b>C</b>	50% - 59%
<b>D</b>	40% - 49%
<b>E</b>	35% - 39%
<b>F</b>	0% - 34%
<b>NS</b>	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.