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## MODULE DESCRIPTOR

### Module Title

Management Accounting Decision-making And Control

Reference	BS4112	Version	8
Created	August 2021	SCQF Level	SCQF 10
Approved	July 2019	SCQF Points	15
Amended	September 2021	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 Exercise judgement in identifying and resolving complex problems within the subject area making appropriate recommendations for their resolution.
- 3 Apply advanced management accounting techniques in a variety of contexts such as decision-making, costing, budgeting and performance evaluation.
- 4 Critically evaluate the continuing relevance of management accounting practices within a modern business environment.
- 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:	Coursework	Weighting:	30%	Outcomes Assessed:	1
Description:	Individual essay or report.				

**Component 2**

Type:	Examination	Weighting:	70%	Outcomes Assessed:	2, 3, 4, 5
Description:	Closed book exam.				

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The calculation of the overall grade for this module is based on 70% weighting of C2 - Examination and 30% weighting of C1 - Coursework. An overall minimum grade D is required to pass the module.

		Coursework:						
		A	B	C	D	E	F	NS
Examination:	A	A	A	B	B	B	E	
	B	B	B	B	C	C	E	
	C	B	C	C	C	D	E	
	D	C	C	D	D	D	E	
	E	D	D	D	E	E	E	
	F	E	E	E	E	F	F	
	NS	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. <i>Management accounting for decision makers</i> . 9th ed. Harlow: Pearson.
2	DRURY, C., 2021. <i>Management and cost accounting</i> . 11th ed. Andover: Cengage Learning.