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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.