Module Descriptor

Title	Accounting For Performance And Control		
Session	2025/26	**Status**	
Code	LNDN11001	**SCQF Level**	11
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Ripon Mahmud		

Summary of Module

This module provides students with an understanding of costing and management accounting. It will cover key topics such as:

- Relevant costs and benefits
- Cost-volume-profit analysis
- Full costing
- Cost management
- Budgeting
- Measuring divisional performance
- Strategic management accounting
- Environmental management accounting

Module Delivery Method	**On-Campus**[1] ☐	**Hybrid**[2] ☒	**Online**[3] ☐	**Work -Based Learning**[4] ☐
Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☒ London ☐ Paisley	☐ Online / Distance Learning ☐ Other (specify)	

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

Terms for Module Delivery	Term 1	☒	Term 2	☒	Term 3	☒
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Demonstrate an in-depth knowledge and understanding of cost classifications.
L2	Critically discuss the principles of costing and apply them to various scenarios.
L3	Analyse the complex issues arising from the budgetary process.
L4	Develop analytical skills in covering both financial and non-financial performance measurements techniques
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 11** A systematic knowledge and understanding of management accounting issues informed by the current academic discipline. A critical understanding of a range of specialised concepts, theories and techniques based on empirical research findings that underpin the study and practice of management accounting. Continue to advance their knowledge and understanding, and develop new skills to a high level.
Practice: Applied Knowledge and Understanding	**SCQF 11** Use a significant range of practical skills and techniques associated with the practice of management accounting. Show a comprehensive understanding of techniques applicable to management accounting. Demonstrate originality in the application of knowledge, together with a practical understanding of how established techniques of research and enquiry are used to create and interpret knowledge in management accounting
Generic Cognitive skills	**SCQF 11** Deal with complex issues both systematically and creatively, whilst making rigorous, robust judgments in the absence of complete data

Communication, ICT and Numeracy Skills	**SCQF 11** Communicate strategic conclusions in a persuasive manner to specialist and non-specialist audiences using a wide range of ICT applications. Undertake a critical evaluation on a range of numerical and graphical management accounting data.
Autonomy, Accountability and Working with Others	**SCQF 11** Demonstrate autonomy and originality in tackling and solving problems, and act autonomously in planning and implementing tasks at a professional and equivalent level

Prerequisites	**Module Code**	**Module Title**
	Other	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	16
Tutorial / Synchronous Support Activity	20
Independent Study	164
Please select	
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Atrill, P. and McLaney, E. (2021) Management Accounting for Decision Makers. 10th edn. Harlow: Pearson Additional relevant texts will be added to the programme VLE as appropriate

(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:**

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☐ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	Accounting and Finance
Moderator	Ayodele Adetuyi
External Examiner	Nurun Nahar
Accreditation Details	N/A
Module Appears in CPD catalogue	☐ **Yes** ☐ **No**
Changes / Version Number	1

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Report 30% weighting
Assessment 2
Unseen Closed Book Exam 70% weighting
Assessment 3

(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed.

(ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Report of practical/ field/ clinical work	☒	☐	☐	☐	☐	30	0

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Unseen closed book (standard)	☐	☒	☒	☒	☐	70	2

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
Combined total for all components						100%	2 hours

Change Control

What	**When**	**Who**
Further guidance on aggregate regulation and application when completing template	16/01/2020	H McLean
Updated contact hours	14/09/21	H McLean
Updated Student Attendance and Engagement Procedure Updated UWS Equality, Diversity and Human Rights Code	19/10/2023	C Winter
Guidance Note 23-24 provided General housekeeping to text across sections.	12/12/23	D Taylor