Module Descriptor

Title	Management Accounting 1		
Session	2026/27	**Status**	Approved
Code	ACCT07005	**SCQF Level**	7
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Nawreen Sobhan		

Summary of Module

This module introduces you to the disciplines of costing and management accounting techniques which are used to make and support decision-making. The nature and purpose of cost accounting is discussed, highlighting the differences from financial accounting. The classification of costs (production – non production, direct – indirect) and behaviour of cost (fixed – variable – semi variable) are explored. Accounting for material, labour and overheads is discussed. A number of costing techniques used in business are introduced (marginal costing, job costing, process costing). The use of number of management accounting techniques in supporting short term decision making (CVP, BEP, relevant costing, limiting factors) are developed. The module also introduces you to the preparation and use of budgeting and standard costing as essential tools for planning and controlling business costs The learning outcomes covered in this module promote many non subject specialist skills such as problem solving skills and thinking skills. The transferable skills gained in this module will enhance your study skills for other topics. You will benefit from the professional experience and scholarship of your lecturers in this subject.

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	Classify various costs, determine and allocate material, labour and overhead costs, distinguish between marginal and absorption costing.
L2	Understand the principles of costing and apply them to various scenarios.
L3	Understand and demonstrate various costing methods and apply in decision making.
L4	Prepare a variety of budgets and analyse actual performance versus planned.
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 7** Understanding the various classifications of cost and different cost behaviour patterns; distinguishing between a variety of costing methods and their suitability to certain organisations/ industries/scenarios; Developing a knowledge of budgetary control techniques.
Practice: Applied Knowledge and Understanding	**SCQF 7** Determining material, labour and overhead costs for pricing and forecasting decisions; applying relevant costing techniques to straightforward decisions; understanding how simplistic mathematical techniques can be used in forecasting cost data; preparing basic functional, flexible and cash budgets.
Generic Cognitive skills	**SCQF 7** Developing an appreciation of conflicting theories/research and an ability to evaluate theories.
Communication, ICT and Numeracy Skills	**SCQF 7** Communicating effectively and appropriately in written work; using VLEs; understanding basic arithmetic, statistical and mathematical techniques.
Autonomy, Accountability and Working with Others	**SCQF 7** Develop an ability to carry out independent research and to work effectively with others in study groups.

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.

This module uses a series of lectures to introduce you to elements of cost and to a range of costing techniques. The module then progresses to budget preparation and an introduction to control statement preparation. Formative assessment in tutorials enables you to practice the techniques introduced in the lectures in preparation for the class test and final examination. Formal examination is used to assess knowledge and understanding. This includes not only numerical material but also discursive questions in which you compare and evaluate various management accounting techniques.

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	24
Tutorial / Synchronous Support Activity	12
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:

Drury, C. Cost and Management Accounting (9th ed.), Cengage

BPP Learning Materials, Management Accounting (study text - latest edition).

ACCA Management Accounting Study Text (latest edition), Kaplan Publishing Limited

Journals Financial Management CIMA (monthly publication) Relevant websites www.cimaglobal.com knowledge bank www.accaglobal.com research reports online

(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:
See Regulation 5.3.6 for details.

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. To complete this module successfully, access to appropriate ICT facilities will be required to enable you to engage with VLE (Moodle) for lecture notes, tutorial questions, additional study materials, as well as assessment guidance. In addition, you will be required to undertake a two hour, closed book, hand written exam. Where identified, appropriate arrangements will be made additional assessment time and facilities.
(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	AFL
Moderator	Dr Nasir Kolade
External Examiner	Nurun Nahar
Accreditation Details	This module contributes to exemptions as per the programme handbook (ACCA, CIMA, ICAS, ICAEW)
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Class test with a pass mark of 40% but where the overall mark is 40 a mark of 30% or more will be counted as a pass. Weighting is 40%
Assessment 2
Exam with a pass mark of 40% but where the overall mark is 40 a mark of 30% or more will be counted as a pass. Weighting is 60%
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**
Class test	☒	☒	☐	☐	☐	40%	1

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Exam	☒	☒	☒	☒	☐	60%	2

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

Change Control

What	**When**	**Who**
Indicative resources	24/02/2025	Chaman Shrestha
Assessment weighting (class test 40% and Exam 60%)	24/02/2025	Chaman Shrestha