Module Descriptor

Title	Management Accounting 2		
Session	2026/27	**Status**	Approved
Code	ACCT08004	**SCQF Level**	8
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Dr Nasir Kolade		

Summary of Module

Your module, which builds on knowledge gained at the previous level, develops the use of both traditional and contemporary cost accounting systems; it introduces you to the Theory of Constraints and application of quantitative techniques (limiting factors, profit maximization; regression & correlation); it explores different budgeting techniques and the problems inherent in them, and examines performance measurement and control through detailed variance analyses. Relevant costing principles and techniques are used to inform a wide variety of financial decisions.

You will benefit from the professional experience and scholarship of your lecturers in this module.

This module is suitable for delivery overseas.

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)	

Terms for Module Delivery	Term 1	☐	Term 2	☒	Term 3	☐

[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

Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Apply both traditional and contemporary approaches to cost accounting in a variety of contexts
L2	Determine costs, the optimum product mix and maximum profit using a variety of quantitative techniques; discuss various pricing strategies available to firms
L3	Explain and apply the principles of standard costing and variance analysis, develop budgets using both traditional and contemporary techniques, evaluate uses of budgets in a variety of contexts; discuss the issues raised by those that advocate techniques 'beyond budgeting'
L4	Apply and discuss relevant costing principles in a wide range of decision making scenarios
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 8** Developing a broad knowledge of specific areas of management accounting practice; Developing a more detailed knowledge of key areas of management accounting; Demonstrating an awareness of some current issues in management accounting; Demonstrating knowledge of research within a given context.
Practice: Applied Knowledge and Understanding	**SCQF 8** Applying a range of management accounting techniques and practice in the context of routine organisation settings and Identifying problems and issues within organisations
Generic Cognitive skills	**SCQF 8** Undertaking critical thinking analysis including the ability to identify assumptions, evaluate statements and define terms; Demonstrating effective problem solving and decision making skills using relevant skills to identify, formulate and solve organisation problems within a given or routine context; Undertaking research into a specified area of management accounting either individually or as part of a group.
Communication, ICT and Numeracy Skills	**SCQF 8** Using a range of routine management accounting skills and techniques in a more demanding situation; Using a range of communication skills and some advanced skills to present complex information to a range of audiences and in various situations; Using more complex mathematical techniques to determine optimum solutions; Using advanced spreadsheet tools as an aid in problem solving
Autonomy, Accountability and Working with Others	**SCQF 8** Demonstrate the ability to work autonomously and using one's own initiative within controlled situations; Working either as part of a team or as team leader whilst taking account of the responsibility for one's own

	work and that of others; Using appropriate resources, planning of work, the needs of own and other roles within the group in given or familiar settings

Prerequisites	**Module Code**	**Module Title**
	ACCT07005	Management Accounting 1
	Other HNC Accounting	
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, which builds on knowledge gained at the previous level, uses a series of lectures to provide you with information on the use of both traditional and contemporary cost accounting systems; it introduces you to the Theory of Constraints and application of quantitative techniques (limiting factors, profit maximization; regression & correlation); it explores different budgeting techniques and the problems inherent in them, and examines performance measurement and control through detailed variance analyses. Relevant costing principles and techniques are used to inform a wide variety of financial decisions. Assessment will be by way of an unseen class test worth 30% of the final module mark and by an unseen 2 hours long formal examination worth 70% of the final mark. These are both used to assess knowledge and understanding but also to ensure that you are able to analyse issues relating to the use of Management Accounting techniques. Support for this is provided by a recommended text with reference to the relevant lectures and tutorials. There are also a number of revision quizzes and past papers provided to improve the overall standard of student performance.	
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	24
Independent Study	152
Please select	
Please select	
Please select	
TOTAL	200 hours

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Recommended Text

Drury, J.R. (latest edition), Management and Cost Accounting,Andover: Cengage.

BPP Learning Materials, F5 Performance Management (study text - latest edition).

CIMA P1 Management Accounting Study Text (latest edition), Kaplan Publishing Limited

CIMA P2 Advanced 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:** Normal university requirements apply. 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.
(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	**Please select**
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	Mohammed Sahadat Hossain

External Examiner	Mahmoud Marzouk
Accreditation Details	Yes (ACCA, CIMA, ICAS)
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Class test 30%
Assessment 2
Examination 70%
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	☒	☒	☐	☐	☐	30	1

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

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

Change Control

What	**When**	**Who**
