Module Descriptor

Title	Management Accounting 3		
Session	2026/27	**Status**	Approved
Code	ACCT09005	**SCQF Level**	9
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business & Creative Industries**		
Module Co-ordinator	A Hassan		

Summary of Module

The module introduces you to the role and purpose of the management accounting within a business. Lectures and practical tutorials guide you through issues arising from the application of modern management accounting techniques. For example, the application of Balance Scorecard, prepare quality cost report; managing environmental cost; Just in time; international aspects of management accounting including transfer pricing and Big Data.

The Management Accounting 3 will cover the following:

1. Specialist cost and management accounting techniques such as Activity-based costing, target costing; life Cycle costing and Accounting for environmental and sustainability Accounting
2. Performance measurement and control. This includes Performance analysis in private sector, public sector and not-for-profit organisations; Impact of risk and uncertainty within decision making; Divisional performance; Balanced Scorecard and transfer pricing
3. Data analysis and statistical techniques. This will cover, analytical techniques and summarizing the results
4. The module also covers employability and technology skills. This includes the use of computer technology to efficiently access and manipulate relevant information; present data and information effectively, using appropriate tools.

You will also benefit from the professional expertise and research interests of the 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	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Understanding of specialist cost and management accounting techniques such as Life Cycle costing; Environmental Accounting and international management accounting including transfer pricing and big data
L2	Analyse performance measurement and control techniques
L3	Data analysis and presentation including analyse the latest developments in accounting practice such as quality costs and Balanced scorecard
L4	Employability and technology skills
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 Level 9 Demonstrate broad and integrated knowledge and understanding of a range of principal theories, concepts and practices from a management accounting context Demonstrate the ability to critically analyse and evaluate some of the specialisms within management accounting Demonstrate knowledge of research for a given scenario
Practice: Applied Knowledge and Understanding	SCQF Level 9 Demonstrate the use of a selection of skills, techniques and practices, including some at advanced level, within the context of decision making

[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

	Undertake independent research into areas of management accounting in both theoretical and practical context.
Generic Cognitive skills	SCQF Level 9 Giving reasoned opinions, evaluating the appropriateness of specified techniques, theories and approaches to a range of situations. Bringing together information from a variety of sources, including academic research publications.
Communication, ICT and Numeracy Skills	SCQF Level 9 Communicating effectively in a clear and concise manner to a range of audience and appropriately in writing. Selecting and applying specified computational techniques. Making effective use of management accounting skills together with some more advanced techniques to support and enhance information for decision making. Use advanced techniques as an aid in problem solving and decision making.
Autonomy, Accountability and Working with Others	**SCQF Level 9** Demonstrate effective self-management in terms of time, planning, behaviour, motivation, self-starting and individual initiative Reflect on one's own learning Demonstrate the development of skills required to work as part of a team or as a team leader taking into account the needs of themselves as well as others and to take responsibility for work performed

Prerequisites	**Module Code** ACCT08004	**Module Title** Management Accounting 2
	Other HND	
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. The module uses a series of lectures to provide you with knowledge on quality cost reports, Environmental management accounting, Balanced scorecard, performance measurements, segment reporting, quality topic, etc. Realistic numerical questions are used in tutorials to build up knowledge and understanding so that you are then able to analyse more complex questions. The delivery of this module is mainly based on applying the interactive approach in which you will be encouraged to be involved in the discussion. This approach has been very well received, with extremely positive formal feedback being received from students. The coursework comprises of individual Report Writing. You will be asked to select one company and investigate the sustainability activities in companies to close the gap between academia and practice. Guidance on report writing is provided to you to help you to achieve this task. Detailed formal written and constructive feedback on report writing is provided on the coursework, with each student receiving a full breakdown for each component. There is also an unseen two-hour examination normally consisting of three sections

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

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: eBook: Management Accounting (3) Compiled by Professor Abeer Hassan. 5th Edition Please ensure the list is kept short and current. Essential resources should be included, broader resources should be kept for module handbooks / Aula VLE. Resources should be listed in Right Harvard referencing style or agreed professional body deviation and in alphabetical order
(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, Finance & Law
Moderator	N Kolade
External Examiner	Nurun Nahar
Accreditation Details	This module contributes to the exemptions from various professional examinations attributable to the Bachelor of Accounting programme. Contact School for current details.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Individual Report worth 50% of the final mark - Note that the pass mark for this element is 40%, but where the overall module mark is 40% or more a mark of 35% or over will be counted as a pass
Assessment 2
Examination lasting two hours and worth 50% of the final mark - Note that the pass mark for this element is 40%, but where the overall module mark is 40% or more a mark of 35% or over will be counted as a pass
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	☒	☐	☒	☒	☐	50%	

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Exam	☒	☒	☒	☐	☐	50%	

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