Module Descriptor

Title	Management Accounting		
Session	2025/26	**Status**	
Code	ACCT11024	**SCQF Level**	11
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Dr Chaman Shrestha		

Summary of Module

This module covers costing and management accounting techniques that are used to aid in decision-making. It critically evaluates the nature and purpose of cost accounting and contrasts it with financial accounting. The classification of costs (production versus non-production, direct versus indirect) and the behaviour of costs (fixed, variable, and semi-variable) are explored. The accounting for materials, labour, and overheads is discussed and assessed.

Relevant costing techniques utilised in business, such as marginal costing, job costing, and process costing, are introduced and applied in case study scenarios. The module also extensively appraises several management accounting techniques that support short-term decision-making, including cost-volume-profit analysis (CVP), break-even analysis (BEP), relevant costing, and identifying limiting factors.

Additionally, the preparation and application of budgeting, standard costing, and variance analysis are critically evaluated as essential tools for planning and controlling business costs.

Module Delivery Method	**On-Campus**[1]	**Hybrid**[2]	**Online**[3]	**Work -Based Learning**[4]
	☐	☒	☐	☐

Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☐ London	☐ Online / Distance Learning

[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

		☒ Paisley		☐ 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	Critically evaluate the principles of costing and apply them to various business scenarios and decisions.
L2	Deal with complex issues arising from budgetary control and performance measurement.
L3	Develop responses to current issues and ongoing challenges in management accounting.
L4	
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** Demonstrate a critical understanding of the principle theories and concepts of management accounting; 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 financial 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 inquiry 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** Persuasively communicate strategic conclusions to specialist and non-specialist audiences using a wide range of ICT applications. Undertake a critical evaluation of 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)
Laboratory / Practical Demonstration / Workshop	36
Asynchronous Class Activity	30
Independent Study	134
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: CIMA Study Text Paper P1. BPP. Learning Materials or Kaplan Publishing To a lesser extent: CIMA Study Text Paper P2. BPP. Learning Materials or Kaplan Publishing Journal articles will be frequently referred to during the module and will be chosen to reflect the most modern thinking on the subject. The following articles are given as indicative only: Labro. "Costing Systems". Foundations and Trends in Accounting (2019), Vol 13, No 3-4, pp. 267-404 Maha Faisal Alsayegh. "Activity Based Costing around the World: Adoption, Implementation, Outcomes and Criticism". Journal of Accounting and Finance in Emerging Economies Vol 6 No 1 (2020) Heald & Hodges. "The accounting, budgeting and fiscal impact of COVID-19 on the United Kingdom". Journal of Public Budgeting, Accounting & Financial Management Vol. 32 No. 5, (2020) pp. 785-795

(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:** Regular attendance and participation in timetabled workshop sessions, pre-class preparation for workshops utilising VLE resources, submission of assessments by deadline.

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. Students will normally be required to use standard business software such as Word and Excel as a fundamental part of their course- individual circumstances can be assessed and support provided where students face difficulties in using such software (as below).
(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	School of Business & Creative Industries
Moderator	Dr Gerry McPake
External Examiner	Samar Gad
Accreditation Details	Professional exemptions from the Chartered Institute of Management Accountants
Module Appears in CPD catalogue	☒ **Yes** ☐ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Written assignment including Excel spreadsheet work. Examination of a case study company analysing budgets and variances 40%.
Assessment 2

Examination 60% (closed-book and Excel-based)
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**
Written assignment- analytical report	☐	☒	☒	☐	☐	40	0

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Examination- closed book, Excel-based	☒	☒	☐	☐	☐	60	2.50

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
Combined total for all components						100%	2.5 hours

Change Control

What	**When**	**Who**
Change to module summary only	25/02/25	Dr Gerry McPake