

University of the West of Scotland

Module Descriptor

Session: 2024/25

Title of Module: Accounting for Performance and Control			
Code: LNDN11001	SCQF Level: 11 (Scottish Credit and Qualifications Framework)	Credit Points: 20	ECTS: 10 (European Credit Transfer Scheme)
School:	School of Business & Creative Industries		
Module Co-ordinator:	Ripon Mahmud		
Summary of Module			
<p>This module provides students with an understanding of costing and management accounting. It will cover key topics such as:</p> <ul style="list-style-type: none"> • 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					
Face-To-Face	Blended	Fully Online	HybridC	Hybrid 0	Work-Based Learning
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
See Guidance Note for details.					

Campus(es) for Module Delivery						
The module will normally be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit) (tick as appropriate)						
Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Add name

Term(s) for Module Delivery					
(Provided viable student numbers permit).					
Term 1	<input checked="" type="checkbox"/>	Term 2	<input checked="" type="checkbox"/>	Term 3	<input checked="" type="checkbox"/>

Learning Outcomes: (maximum of 5 statements) These should take cognisance of the SCQF level descriptors and be at the appropriate level for the module. At the end of this module the student will be able to:	
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	Click or tap here to enter text.

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)	<p>SCQF Level 11 A systematic knowledge and understanding of management accounting issues informed by the current academic discipline.</p> <p>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.</p> <p>Continue to advance their knowledge and understanding, and develop new skills to a high level.</p>
Practice: Applied Knowledge and Understanding	<p>SCQF Level 11 Use a significant range of practical skills and techniques associated with the practice of management accounting.</p> <p>Show a comprehensive understanding of techniques applicable to management accounting.</p> <p>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.</p>

Generic Cognitive skills	SCQF Level 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 Level 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 Level 11 Demonstrate autonomy and originality in tackling and solving problems, and act autonomously in planning and implementing tasks at a professional and equivalent level	
Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Module Code:	Module Title:
	Other:	
Co-requisites	Module Code:	Module Title:

*Indicates that module descriptor is not published.

Learning and Teaching	
The module employs hybrid learning approaches. Students will be exposed to core concepts and ideas through the use of asynchronous, online activities designed to allow students to engage with the material in a flexible manner. Face-to-face, synchronous sessions will concentrate on interactive learning designed to allow students to engage with staff and classmates and deepen their understanding of the subject material. The social learning platform will be used to share key information and provide opportunities for interaction with staff and other students.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	Student Learning Hours (Normally totalling 200 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

Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
	200 Hours Total

****Indicative Resources: (eg. Core text, journals, internet access)**

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

Click or tap here to enter text.

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:

As per UWS procedures.

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](#).

Please ensure any specific requirements are detailed in this section. Module Co-ordinators should consider the accessibility of their module for groups with protected characteristics..

(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 and Law
Assessment Results (Pass/Fail)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
School Assessment Board	Accounting and Finance
Moderator	Ayodele Adetuyi
External Examiner	Nurun Nahar
Accreditation Details	N/A
Changes/Version Number	1

Assessment: (also refer to Assessment Outcomes Grids below)

This section should make transparent what assessment categories form part of this module (stating what % contributes to the final mark).

Maximum of 3 main assessment categories can be identified (which may comprise smaller elements of assessment).

NB: The 30% aggregate regulation (Reg. 3.9) (40% for PG) for each main category must be taken into account. When using PSMD, if all assessments are recorded in the one box, only one assessment grid will show and the 30% (40% at PG) aggregate regulation will not stand. For the aggregate regulation to stand, each component of assessment must be captured in a separate box.

Please provide brief information about the overall approach to assessment that is taken within the module. In order to be flexible with assessment delivery, be brief, but do state assessment type (e.g. written assignment rather than "essay" / presentation, etc) and keep the detail for the module handbook. [Click or tap here to enter text.](#)

Assessment 1 – Report 30% weighting

Assessment 2 – Unseen Closed Book Exam 70% weighting

Assessment 3 – **Free Text**

(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.)

Assessment Outcome Grids (See Guidance Note)

Component 1							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Report of practical/ field/ clinical work	X				N/A	30	0

Component 2							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Unseen closed book (standard)		X	X	X	N/A	70	2

Combined Total for All Components						100%	2
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Component 3 N/A							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Combined Total for All Components							

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	19/10/2023	C Winter
Updated UWS Equality, Diversity and Human Rights Code	19/10/2023	C Winter
Guidance Note 23-24 provided	12/12/23	D Taylor
General housekeeping to text across sections.	12/12/23	D Taylor

Version Number: MD Template 1 (2023-24)