

University of the West of Scotland

Module Descriptor

Session: 2024-25

Title of Module: Management Accounting 3			
Code: ACCT09005	SCQF Level: 9 (Scottish Credit and Qualifications Framework)	Credit Points: 20	ECTS: 10 (European Credit Transfer Scheme)
School:	School of Business & Creative Industries		
Module Co-ordinator:	Dr Abeer 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.

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; Throughput accounting; 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

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Module Delivery Method					
Face-To-Face	Blended	Fully Online	HybridC	Hybrid 0	Work-Based Learning
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	Term 3	<input 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	Understanding of specialist cost and management accounting techniques such as Life Cycle costing; Throughput Accounting and Environmental Accounting;
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
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 9</p> <p>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</p>	
Practice: Applied Knowledge and Understanding	<p>SCQF Level 9</p> <p>Demonstrate the use of a selection of skills, techniques and practices, including some at advanced level, within the context of decision making Undertake independent research into areas of management accounting in both theoretical and practical contexts</p>	
Generic Cognitive skills	<p>SCQF Level 9</p> <p>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.</p>	
Communication, ICT and Numeracy Skills	<p>SCQF Level 9</p> <p>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.</p>	
Autonomy, Accountability and Working with others	<p>SCQF Level 9</p> <p>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</p>	
Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Module Code: ACCT08004	Module Title: Management Accounting 2
	Other:	HND Accounting
Co-requisites	Module Code:	Module Title:

*Indicates that module descriptor is not published.

Learning and Teaching

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.

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 (Normally totalling 200 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
	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:

eBook: Management Accounting (3) Compiled by Dr Abeer Hassan. 1st Edition 1307940587 - 9781307940589e

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](#).

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, Finance & Law
Moderator	TBC
External Examiner	Format: First initial + Surname. No titles. Please only enter if examiner has been approved for this module.
Accreditation Details	This module contributes to the exemptions from various professional exams attributable to the Bachelor of Accounting Degree. Contact School for current details
Changes/Version Number	

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 – 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 30% 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 30% or over will be counted as a pass.

(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
	✓		✓			50%	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
	✓	✓	✓	✓		50%	2

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)