### COURSE DETAILS

**Course Code:** C38MO  
**Full Course Title:** Management Accounting in Organisations  
**SCQF Level:** 8  
**SCAF Credits:** 15  
**Available as Elective:** Yes

### DELIVERY LEVEL

| Undergraduate: | Yes | Postgraduate Taught: | No | Postgraduate Research: | No |

### COURSE AIMS

To develop student understanding and critical evaluation of the role of contemporary management accounting in a range of different organisational contexts.

### LEARNING OUTCOMES – SUBJECT MASTERY

- Discuss the strategic perspective of management accounting.  
- Outline and apply a range of contemporary management accounting techniques in different organisational contexts, including the service sector.  
- Analyse and evaluate the outcome of these techniques in specific contexts.  
- Evaluate the behavioural dimensions of management accounting.  
- Communicate in respect of the substance of and the rationale underlying the techniques used.  
- Assess and evaluate existing theories, concepts and practices of management accounting that are important for organisations.  
- Develop an initial understanding of the importance of management accounting in organisational and social contexts.

### LEARNING OUTCOMES – PERSONAL ABILITIES

- Describe the role of the management accountant within organisations and the importance of the qualitative as well as the quantitative aspects of this role.  
- Develop a professional awareness of contemporary issues in management accounting.  
- Participate in and be aware of the importance of open discussion.  
- Develop analytical and evaluation skills and a questioning approach to the subject.

### SYLLABUS
C38MO Management Accounting in Organisations

- The role of the management accountant in modern organisations.
- Cost terms and purposes.
- Job costing systems.
- Process costing systems.
- Cost allocation.
- Cost allocation in joint cost situations.
- Income effects of alternative stock costing methods.
- Cost volume profit relationships.
- Cost behaviour.
- Relevant information for decision making.
- Activity based costing.

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