### COURSE DETAILS

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

### DELIVERY LEVEL

<table>
<thead>
<tr>
<th>Undergraduate</th>
<th>Postgraduate Taught</th>
<th>Postgraduate Research</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

### 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
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.

COURSE RELATIONSHIPS

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Level</th>
<th>Title</th>
<th>School</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>C37FA</td>
<td>7</td>
<td>Introduction to Accounting</td>
<td>School of Mgmt &amp; Languages</td>
<td>Pre-Requisite</td>
</tr>
<tr>
<td>C37FF</td>
<td>7</td>
<td>Finance and Financial reporting</td>
<td>School of Mgmt &amp; Languages</td>
<td>Pre-Requisite</td>
</tr>
<tr>
<td>C37OA</td>
<td>7</td>
<td>Accounting (Option)</td>
<td>School of Mgmt &amp; Languages</td>
<td>Pre-Requisite</td>
</tr>
</tbody>
</table>

LOCATION AND ASSESSMENT METHODS

<table>
<thead>
<tr>
<th>Edi</th>
<th>SBC</th>
<th>Ork</th>
<th>Dub</th>
<th>Malay</th>
<th>IDL</th>
<th>COLL</th>
<th>ALP</th>
<th>OTH</th>
<th>Method</th>
<th>Weight</th>
<th>Exam Mins</th>
<th>Type</th>
<th>Diet</th>
<th>Synoptic Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Coursework</td>
<td>30</td>
<td>120</td>
<td>Assessment</td>
<td>Semester 2</td>
<td></td>
</tr>
<tr>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Examination</td>
<td>100</td>
<td>120</td>
<td>Assessment</td>
<td>Semester 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Examination</td>
<td>100</td>
<td>120</td>
<td>Reassessment</td>
<td>Semester 3</td>
<td></td>
</tr>
</tbody>
</table>