C38MO Management Accounting in Organisations

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

Additional Information:

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.
C38MO Management Accounting in 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</th>
<th>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></td>
<td></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>70</td>
<td>120</td>
<td></td>
<td>Assessment</td>
<td>Semester 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Examination</td>
<td>100</td>
<td>120</td>
<td></td>
<td>Assessment</td>
<td>Semester 2</td>
<td></td>
</tr>
<tr>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td></td>
<td>Y</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Examination</td>
<td>100</td>
<td>120</td>
<td></td>
<td>Reassessment</td>
<td>Semester 3</td>
<td></td>
</tr>
</tbody>
</table>