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| <b>Module Title:</b>  | Management Accounting 1   |
| <b>Language of Instruction:</b>   | English   |
| <b>Credits:</b>   | 5   |
| <b>NFQ Level:</b>   | 6   |
| <b>Module Delivered In</b>  | <a href="#">3 programme(s)</a>  |
| <b>Teaching &amp; Learning Strategies:</b>  | The main focus of the classes will be the completion of practical exercises. These exercises will provide the student with an understanding and an ability to complete relevant accounting scenarios. Students will also be provided with relevant theory to support the practical work and deepen the understanding of the concepts covered. |
| <b>Module Aim:</b>  | The aim of this module is to provide students with the knowledge and skills to prepare cost accounting information on product costing and decision making.  |
| <b>Learning Outcomes</b>  |   |
| <i>On successful completion of this module the learner should be able to:</i>                                       |   |
| LO1   | Explain the nature, role, and scope of cost accounting.   |
| LO2   | Prepare cost analysis on material and labour inputs.  |
| LO3   | Conduct an overhead analysis.   |
| <b>Pre-requisite learning</b>   |   |
| <b>Module Recommendations</b>   |   |
| <i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>           |   |
| No recommendations listed   |   |
| <b>Incompatible Modules</b>   |   |
| <i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i> |   |
| No incompatible modules listed  |   |
| <b>Co-requisite Modules</b>   |   |
| No Co-requisite modules listed  |   |
| <b>Requirements</b>   |   |
| <i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>  |   |
| No requirements listed  |   |

## Module Content & Assessment

| Indicative Content   |
|--|
| <b>Introduction to Cost Accounting</b><br>• Introduction to cost accounting • Management accounting and financial accounting • The role of management accounting • Cost Classification • Cost behaviour  |
| <b>Material Control</b><br>• Stock control procedures • Quantitative methods of stock valuation • E.O.Q.   |
| <b>Labour Control</b><br>• Methods of remuneration • Analysis of labour costs  |
| <b>Overhead Control</b><br>• Nature of overheads • Absorption costing - Allocation, apportionment and absorption of production overheads - Non production overhead - Under/over recovery of overheads - Blanket overhead rates • Activity based costing - Comparison of ABC and absorption |

| Assessment Breakdown             | %      |
|----------------------------------|--------|
| Continuous Assessment            | 30.00% |
| End of Module Formal Examination | 70.00% |

| Continuous Assessment  |                            |                   |            |                 |
|------------------------|----------------------------|-------------------|------------|-----------------|
| Assessment Type        | Assessment Description     | Outcome addressed | % of total | Assessment Date |
| Short Answer Questions | Key concepts of accounting | 1,2               | 30.00      | n/a             |

No Project

No Practical

| End of Module Formal Examination |                        |                   |            |                 |
|----------------------------------|------------------------|-------------------|------------|-----------------|
| Assessment Type                  | Assessment Description | Outcome addressed | % of total | Assessment Date |
| Formal Exam                      | End of semester exam   | 1,2,3             | 70.00      | End-of-Semester |

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

**Module Workload**

| <b>Workload: Full Time</b> |                    |  |
|----------------------------|--------------------|--|
| <i>Workload Type</i>       | <i>Frequency</i>   | <i>Average Weekly Learner Workload</i> |
| Lecture                    | 12 Weeks per Stage | 3.00                                   |
| Independent Learning       | 15 Weeks per Stage | 6.00                                   |
| Total Hours                |                    | 126.00                                 |

  

| <b>Workload: Part Time</b> |                    |  |
|----------------------------|--------------------|--|
| <i>Workload Type</i>       | <i>Frequency</i>   | <i>Average Weekly Learner Workload</i> |
| Lecture                    | 12 Weeks per Stage | 1.50                                   |
| Independent Learning       | 15 Weeks per Stage | 3.00                                   |
| Total Hours                |                    | 63.00                                  |

**Module Delivered In**

| Programme Code | Programme  | Semester | Delivery  |
|----------------|--|----------|-----------|
| CW_BWBUS_B     | <a href="#">Bachelor of Business (Honours) Options: in Business or Digital Marketing</a> | 3        | Mandatory |
| CW_BWBUS_D     | <a href="#">Bachelor of Business Options: Business or Digital Marketing</a>              | 3        | Mandatory |
| CW_BWBUS_C     | <a href="#">Higher Certificate in Business</a>   | 3        | Mandatory |