

ACCT: Cost and Management Accounting 2

Language of Instruction: English Credits: 5 NFQ Level: 6 Module Dolivered In 1 programme(s) Teaching & Learning Strategies: Lectures - communication of knowledge and idea from the lecture to the student. Problem solving discussion/debate - students will be encouraged to actively participate in class sessions which will develop a discussion/debate - students will be encouraged to actively participate in class sessions which will develop a strong and autonomous own and learning 2 builds on the techniques developed in Cost and Management Accounting 1. The aim of this module is to enable students to develop a knowledge and understanding of ability to select, analyse and apply cost and management accounting in builsness developed in Cost and Management Accounting 1. The aim of this module is to enable students to develop a knowledge and understanding of ability to select, analyse and apply cost and management accounting the builsness students. The depting and toraching on todule content and assessment are designed to gain autonomous work and learning through a phytocit and management accounting techniques in typical business studions. The depting and produce to at and assessment are designed to gain. Learning Outcomes Implify the select studies appropriate to a Higher Certificate in Accounting program. L01 Define and explain the key management accounting techniques when presented with defined practical business problems. L02 Identify and apply appropriate cost and management accounting transmerk and make recommendations. L03 Analyse and interpret results and outcomes within a management			Cost and Management Association O
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On successful completion of this module the learner should be able to: LO1 Define and explain the key management accounting terms, concepts and practices for business decision-making, planning and control. LO2 Identify and apply appropriate cost and management accounting techniques when presented with defined practical business problems. LO3 Analyse and interpret results and outcomes within a management accounting framework and make recommendations. LO4 Examine the tools and techniques that are used in the area of management accounting techniques in excel. Poerequisite learning Pre-requisite learning (or a practical skill) that is recommended before enrolment in this module. No recommendations Isted Incompatible Modules Isted No incompatible modules listed Co-requisite modules listed No Co-requisite modules listed Requirements No Co-requisite modules listed This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.	Module Aim:		Accounting 1. The aim of this module is to enable students to develop a knowledge and understanding of the role of cost and management accounting in business decision-making, planning and control and the ability to select, analyse and apply cost and management accounting techniques in typical business situations. The depth and breadth of module content and assessment are designed to gain maximum exemptions from professional accountacy bodies, appropriate to a Higher Certificate in Accounting
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Financial Accounting			a practical skill) that is mandatory before enrolment in this module is allowed.
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Module Content & Assessment

Indicative Content

Introduction to Marginal Costing

Cost behaviour. High-low linear regression technique. Concept of contribution. Breakeven analysis (break-even point, margin of safety, target profit, contribution margin, profit-volume analysis). Graphical CVP analysis. Limitations of CVP analysis. Practical excel application.

Marginal and Absorption Costing

Stock valuation using both systems. Preparation of profit statements using both methods. Comparison and reconciliation of profit under both methods. The benefits and drawbacks of both methods. Practical excel application.

Budgeting

Role and purposes of budgeting. Budgeting administration and procedures. Preparation of functional, cash and financial position budgets. Budgeting approaches (incremental, rolling, zero-based, participative and imposed). Criticisms of budgeting. Practical excel application.

Budgetary Control

Budgetary control systems. Flexible budgeting. Flexible budget variances and interpretation. Performance reports. Practical excel application.

Assessment Breakdown	%
Continuous Assessment	70.00%
Practical	30.00%

Continuous Assessment				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Examination	Class Test / MCQ / Short Answer Questions	1,2,3,4	30.00	Week 4
Examination	Class Test / MCQ / Short Answer Questions	1,2,3,4	40.00	Week 8

No Project

Practical				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Practical/Skills Evaluation	Management Accounting Excel Assessment	2,3,5	30.00	Week 12

No End of Module Formal Examination

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



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Module Workload

Workload: Full Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	3.00
Practicals	Every Week	1.00
Independent Learning	Every Week	5.00
	Total Hours	9.00

Workload Type	Frequency	Average Weekly Learner Workload
Lecture	Every Week	1.50
Practicals	Every Week	0.50
Independent Learning	Every Week	7.00
	Total Hours	9.00

Module Delivered In					
Programme Code	Programme	Semester	Delivery		
CW_BBCAA_C	Higher Certificate in Accounting	4	Mandatory		