

Module Title:	Management Accounting 1
Language of Instruction:	English
Credits:	5
NFQ Level:	6
Module Delivered In	3 programme(s)
Teaching & Learning Strategies:	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.
Module Aim:	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.
Learning Outcomes	
<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.
Pre-requisite learning	
Module Recommendations	
<i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>	
No recommendations listed	
Incompatible Modules	
<i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i>	
No incompatible modules listed	
Co-requisite Modules	
No Co-requisite modules listed	
Requirements	
<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

Introduction to Cost Accounting

• Introduction to cost accounting • Management accounting and financial accounting • The role of management accounting • Cost Classification • Cost behaviour

Material Control

• Stock control procedures • Quantitative methods of stock valuation • E.O.Q.

Labour Control

• Methods of remuneration • Analysis of labour costs

Overhead Control

• 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

Workload: Full Time		
<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

Workload: Part Time		
<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	Bachelor of Business (Honours) Options: in Business or Digital Marketing	3	Mandatory
CW_BWBUS_D	Bachelor of Business Options: Business or Digital Marketing	3	Mandatory
CW_BWBUS_C	Higher Certificate in Business	3	Mandatory