

BUSS H2708: Management Accounting

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No requirements listed					



BUSS H2708: Management Accounting

Module Content & Assessment

Indicative Content

Costing Methods

· Job and batch costing · Contract costing · Process costing - Treatment and effect of scrap and waste - Abnormal gains and losses

Cost Volume Profit Analysis and Decision Making • Contribution • Fixed and variable costs • Graphical analysis • Margin of safety • Cost volume profit assumptions • Marginal costing and absorption costing • Relevant costs • Make or buy decisions • Limiting factors

Budgeting • Budgeting process • Master budgets • Functional budgets • Cash budgets • Flexed budgets

Standard Costing • Variance analysis • Material, labour, overhead, sales price and volume variances • Reconciliation of budgeted and actual profit

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	In class practical assessment	2,3	30.00	n/a	

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No	Proj	ect
INU	FIU	EC

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No Practical

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

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	12 Weeks per Stage	3.00
Independent Learning Time	15 Weeks per Stage	5.93
	Total Hours	125.00
Workload: Part Time		
Workload Type	Frequency	Average Weekly Learner Workload
Lecture	12 Weeks per Stage	1.50
Independent Learning	15 Weeks per Stage	2.97
	Total Hours	62.50

Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BWBUS_B	Bachelor of Business (Honours) Options: in Business or Digital Marketing	4	Mandatory
CW_BWBUS_D	Bachelor of Business Options: Business or Digital Marketing	4	Mandatory
CW_BWBUS_C	Higher Certificate in Business	4	Mandatory