

<b>Module Title:</b>	Management Accounting
<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 management accounting information on product costing, control and decision making.
<b>Learning Outcomes</b>	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Interpret and advise on prepared relevant budgets and variances
LO2	Conduct decision making techniques including absorption and marginal costing.
LO3	Analyse decision making techniques including cost volume profit 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>Costing Methods</b> • Job and batch costing • Contract costing • Process costing - Treatment and effect of scrap and waste - Abnormal gains and losses
<b>Cost Volume Profit Analysis and Decision Making</b> • 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
<b>Budgeting</b> • Budgeting process • Master budgets • Functional budgets • Cash budgets • Flexed budgets
<b>Standard costing</b> • 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

No Project

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

**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 Time	15 Weeks per Stage	5.93
Total Hours		125.00

  

<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	2.97
Total Hours		62.50

**Module Delivered In**

Programme Code	Programme	Semester	Delivery
CW_BWBUS_B	<a href="#">Bachelor of Business (Honours) Options: in Business or Digital Marketing</a>	4	Mandatory
CW_BWBUS_D	<a href="#">Bachelor of Business Options: Business or Digital Marketing</a>	4	Mandatory
CW_BWBUS_C	<a href="#">Higher Certificate in Business</a>	4	Mandatory