

## H7MABD: Management Accounting

Module Code:	H7MABD
Long Title	Management Accounting <b>APPROVED</b>
Title	Management Accounting for Business degree
Module Level:	LEVEL 7
EQF Level:	6
EHEA Level:	First Cycle
Credits:	5
Module Coordinator:	DESMOND GIBNEY
Module Author:	DESMOND GIBNEY
Departments:	School of Business
Specifications of the qualifications and experience required of staff	
<b>Learning Outcomes</b>	
<i>On successful completion of this module the learner will be able to:</i>	
<b>#</b>	<b>Learning Outcome Description</b>
LO1	Demonstrate an understanding of the purpose and scope of management accounting.
LO2	Analyse the role of accounting in managerial planning and control decisions.
LO3	Demonstrate the analytical skills and knowledge required to prepare cost accounting information for use in an organisation.
LO4	Demonstrate an understanding and familiarity with costing methods and systems used in organisations.
<b>Dependencies</b>	
<b>Module Recommendations</b>	
No recommendations listed	
<b>Co-requisite Modules</b>	
No Co-requisite modules listed	
<b>Entry requirements</b>	

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Module Content & Assessment			
Indicative Content			
<b>Introduction</b> Purpose of management accounting. Scope of management accounting. Characteristics of management accounting and relationship to financial accounting.			
<b>Cost Accumulation Systems</b> Cost elements and cost classification. Direct materials. Direct labour. Overheads. Allocation, apportionment and absorption of overheads. Absorption costing and overhead absorption rates (OHAR). Job and batch costing methods. Contract costing. Process costing. Joint and by-product costing. Service and operation costing.			
<b>Activity – Based Costing (ABC) Systems</b> Features of the traditional approach of assigning overheads to products. Principles underlying ABC. Utilising ABC. Comparisons of ABC with traditional volume-based approach. Benefits & Limitations of ABC			
<b>Marginal Costing and Cost-Volume-Profit (CVP) Analysis</b> Marginal Costing and Absorption Costing. Basic assumptions of CVP Analysis. Benefits & Limitations - single product scenarios. Break Even Point. Margin of Safety. Graphical representations of CVP information.			
Assessment Breakdown			%
Coursework			30.00%
End of Module Assessment			70.00%
<b>Assessments</b>			
Full Time			
Coursework			
<b>Assessment Type:</b>	Continuous Assessment	<b>% of total:</b>	30
<b>Assessment Date:</b>	n/a	<b>Outcome addressed:</b>	1,2,3,4
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> During the course of the semester, the learners will be required to undertake an in-class exam. This is designed to test their understanding of the material covered up to that point in time.			
End of Module Assessment			
<b>Assessment Type:</b>	Terminal Exam	<b>% of total:</b>	70
<b>Assessment Date:</b>	End-of-Semester	<b>Outcome addressed:</b>	1,2,3,4
<b>Non-Marked:</b>	No		
<b>Assessment Description:</b> End-of-Semester final examination.			
No Workplace Assessment			
Reassessment Requirement			
<b>Repeat examination</b> Reassessment of this module will consist of a repeat examination. It is possible that there will also be a requirement to be reassessed in a coursework element.			

## H7MABD: Management Accounting

Module Workload				
Module Target Workload Hours 0 Hours				
Workload: Full Time				
Workload Type	Workload Description	Hours	Frequency	Average Weekly Learner Workload
Lecture	No Description	2	Every Week	2.00
Tutorial	No Description	1	Every Week	1.00
Independent Learning	No Description	7.5	Every Week	7.50
Total Weekly Contact Hours				3.00

Module Resources	
<i>Recommended Book Resources</i>	
Gail Sheppard. (2011), Management Accounting: A Practical Approach. ISBN 9780717149964, Gill & Macmillan, Dublin.	
<i>This module does not have any article/paper resources</i>	
<i>This module does not have any other resources</i>	
Discussion Note:	