

# Management Accounting for Decision Making: Advanced

HIGHER NATIONAL DIPLOMA

**决策管理会计 (高级)**

【英】苏格兰学历管理委员会 (SQA)

**Unit Student Guide**

BUSINESS

DE5A 35



 中国时代经济出版社

SCOTTISH  
QUALIFICATIONS  
AUTHORITY



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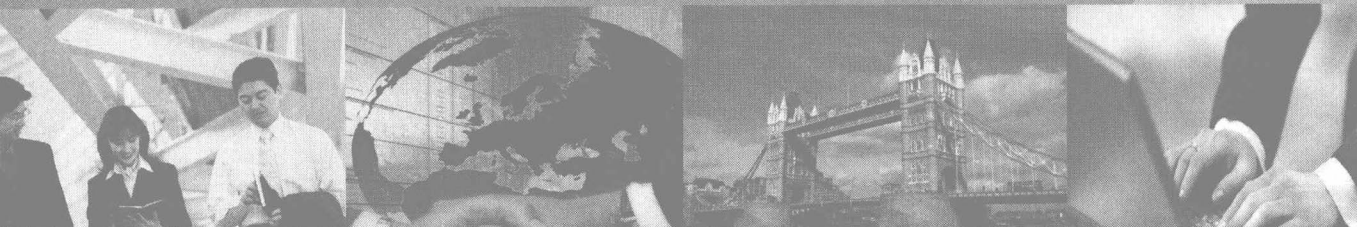
## 决策管理会计 (高级)

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Management Accounting for Decision Making: Advanced

决策管理会计 (高级)

苏格兰学历管理委员会著

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# 1 Introduction to the Scottish Qualifications Authority

This Unit **DE5A 35 Management Accounting for Decision Making** has been devised and developed by the Scottish Qualifications Authority (SQA). Here is an explanation of the SQA and its work:

The SQA is the national body in Scotland responsible for the development, accreditation, assessment and certification of qualifications other than degrees.

Its website can be viewed on: [www.sqa.org.uk](http://www.sqa.org.uk)

SQA's functions are to:

- devise, develop and validate qualifications, and keep them under review;
- accredit qualifications;
- approve education and training establishments as being suitable for entering people for these qualifications;
- arrange for, assist in and carry out, the assessment of people taking SQA qualifications;

- **quality assure education and training establishments which offer SQA qualifications;**
- **issue certificates to candidates.**

In order to pass SQA units, students must complete prescribed assessments. These assessments must meet certain standards.

The Unit Specification outlines the **five** Outcomes that students must complete in order to achieve this unit. The Specification also details the knowledge and/or skills required to achieve the outcome or outcomes. The Evidence Requirements prescribe the type, standard and amount of evidence required for each outcome or outcomes.

# 2

## Introduction to the Unit

### 2.1

What is the Purpose of this Unit?

This unit is designed to enable candidates to provide and evaluate management accounting information which will enhance the quality of decision making in the short to medium term within the organisation.

It is primarily intended for candidates who wish to take up a career in management accounting.

It would also be relevant to those with appropriate work experience who either wish to formalise their qualifications or progress in their accounting career.

### 2.2

What are the Outcomes of this Unit?

There are 5 Outcomes:

1. Prepare a relevant cost and revenue statement to inform a specific management decision;
2. Apply marginal costing techniques to decisions about alternatives;
3. Evaluate product mix decisions using limiting factor analysis;



4. Apply marginal costing techniques to provide information for short-run decisions;
5. Appraise capital investments.

Further details can be found in Appendix 1 — Unit Specifications.

**2.3**  
What do I  
Need to be  
Able to do in  
Order to  
Achieve this  
Unit?

In order to achieve this Unit, you will be required to:

- Attend classes, workshops, tutorials etc. where appropriate;
- Prepare for each lesson;
- Take relevant notes where appropriate;
- Review materials for preparation of assessment;
- Complete the given assessments within the given timescale, and to the agreed standard.

**2.4**  
Approximate  
Study Time  
for this Unit

Completion of this Unit is intended to be flexible.

It is anticipated that you will be able to complete this Unit in approximately 80 hours.

This is inclusive of teaching time and self-study time. However, it is understood that, due to your individual

circumstances, some of you will need less and others may need more time to complete.

## 2.5 Equipment/ Material Required for this Unit

You will require a basic calculator for all learning outcomes.

Graph paper will be required for Learning Outcomes 3 and 4.

You will need to complete the following Unit Student Guides to meet all the requirements of this unit:

Unit Student Guide — Management Accounting for Decision Making: An Introduction

Unit Student Guide — Management Accounting for Decision Making: Advanced.

## 2.6 Symbols Used in this Unit

The various Learning Materials sections are designed so that you can work at your own pace, with tutor support. As you work through the Learning Materials (see Section 5), you will encounter symbols. These symbols indicate that you are expected to do a task. **These tasks are not Outcome Assessments.** They are exercises designed to consolidate learning or encourage thought, in preparation for the Outcome Assessment (see Section 3 — Assessment Information for this Unit).

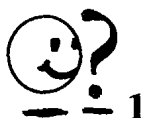
### Activity



This symbol indicates an Activity (A). Usually, activities are used to improve or consolidate your understanding of the subject in general or a particular feature of it.

In this unit, you are asked to undertake a variety of different activities in most learning outcomes.

### Self-Assessed Question



This symbol indicates a Self-Assessed Question. Using a Self-Assessed Question helps you check your understanding of the content that you have already covered. The Self-Assessed Questions in this guide will often take the form of comprehensive worked examples.

Everything is provided for you to check your own responses. Answers to the Self-Assessed Questions and Activities are found at the back of the Unit Student Guide. Where suggested responses to Self-Assessed Questions and Activities are provided in the Unit Student Guide, **students are strongly discouraged from looking at these responses before they attempt the Self-Assessed Questions and**

**Activities.** The Self-Assessed Questions and Activities throughout the Unit Student Guide will help prepare you for the formal assessments, and to identify topic areas in which you will require clarification and additional tutor support. The Self-Assessed Questions and Activities will not serve this purpose if you look at the answers before trying them!

Self-Assessed Questions and Activities are designed to be checked by you. No tutor input is necessary at this stage unless special help is requested, although from time to time your tutor may wish to view your responses to Self-Assessed Questions to see how you are progressing.



# 3

## Assessment Information for this Unit

3.1  
What Do I  
Have to Do to  
Achieve this  
Unit?

This Unit should be assessed by five Closed-book examinations.

Further details can be found in Appendix 1 — Unit Specifications.



# 4

## Suggested Lesson Plan

The Learning Materials (see Section 5) are designed to lead you through a series of activities which will allow you to consolidate your learning and check on your own progress.

The learning material Unit Marketing: Planning for a Domestic Market is split between the following guides:

- Unit Student Guide — Management Accounting for Decision Making: An Introduction
- Unit Student Guide — Management Accounting for Decision Making: Advanced.

Outcomes 1, 2 and 3 are included in Management Accounting for Decision Making: An Introduction

Outcomes 4 and 5 are included in Management Accounting for Decision Making: Advanced

An average of about 16 hours study time should be allocated to each learning outcome, although Outcome



5, which covers capital investment appraisal, is fairly comprehensive and may require a higher level of study time.