



University of  
**Strathclyde**  
Business  
School

## Department of Accounting and Finance AG219 Cost and Management Accounting

2025/26 Semester 1&2  
20 Module Credits

### **Module Details**

#### **Module Description**

This module is designed to provide the students with a deeper understanding of the concepts and practice of cost and management accounting. It builds on the material introduced in the first-year module, Accounting Technologies.

#### **Teaching Hours**

Semester 1 Lectures: All weeks except week 7 (Class Test) Tuesday 3-5pm RC471.

Semester 2 Lectures: All weeks, Tuesday 3-5pm in RC471.

Semester 1 Tutorials: Weeks 2-11

Semester 2 Tutorials: Weeks 2-11

Please see the "Tutorial Sign up" tab on the AG219 Myplace page here: [Course: AG219: Cost and Management Accounting | classes \(strath.ac.uk\)](#) for tutorial times/dates. All students are required to sign up for one lab and one tutorial slot per academic year. These are available on a first come first served basis.

Attendance at tutorials is compulsory and will be monitored. If your attendance is unsatisfactory then you will receive a warning letter, which will be retained in a departmental file.

If you are absent from a tutorial or lab please email [sbs-accfin-admin@strath.ac.uk](mailto:sbs-accfin-admin@strath.ac.uk). If you are absent due to medical reasons please submit medical evidence or self-certificate via [Pegasus: Personal Circumstances Procedure | University of Strathclyde](#)

## **Self-Assessment**

Each week an online set of multiple questions will be posted on MyPlace. Students can use this tool to assess their understanding and address their weaknesses.

If you require these documents in a different format, please contact the UG office at [sbs-accfin-admin@strath.ac.uk](mailto:sbs-accfin-admin@strath.ac.uk).

## **Prerequisites**

AG111 Accounting Technologies

## **Contact Details**

Lecturer (semester 1): Dr Panagiotis Loukopoulos

Room number: Stenhouse Wing 3.22

Telephone: 0141 548 4964

E-mail: [panagiotis.loukopoulos@strath.ac.uk](mailto:panagiotis.loukopoulos@strath.ac.uk)

Office Hours: Tuesday 1-2pm, SW 3.17. Thursday 11am-12pm.

Lecturer (semester 2): Dr Julia A Smith

Room number: Stenhouse Wing 3.28

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Email: [Julia.smith@strath.ac.uk](mailto:Julia.smith@strath.ac.uk)

Office Hours: tbc or by appointment

**Semester 1 Tutor:** Ola Abdelhamid

**Semester 2 Tutor:** Noor Hossain

**Email:** [ola.abdel-hamid@strath.ac.uk](mailto:ola.abdel-hamid@strath.ac.uk) / [noor.hossain@strath.ac.uk](mailto:noor.hossain@strath.ac.uk)

## **Module Learning**

### **Module Aims**

The aim of this module is to provide you with the tools to enable you to use accounting information to assist management in decision-making and with the planning and controlling of an organisation's activities.

## Learning Objectives and Outcomes

The following learning outcomes will contribute to your self-analysis and reflection in your Student's Personal Development Planning (SPDP).

Subject-specific knowledge and skills

On completing this course, you will be able to:

A.1 Understand and explain the role of cost and management accounting in the management process.

A.2 Describe how different concepts are used for identifying costs according to the purposes for which those costs are needed.

A.3 Describe and critically evaluate the different costing systems that operate in organisations.

A.4 Understand how planning and budgetary control systems are used in planning for the future and in learning from past activities.

A.5 Explain how a standard costing system operates and prepare variances.

A.6 Understand the product life cycle and different pricing methods.

Cognitive abilities and non-subject specific skills

During the course you will:

B.1 Develop problem solving and analytical skills.

B.2 Develop an ability to communicate financial information to management.

## Module Structure

### Timetable

Lectures will be delivered (face-to-face) on Tuesdays from 3pm to 5pm as follows:

	<b>SEMESTER 1</b>			
<b>Teaching Week</b>	<b>Lecture</b>	<b>Bhimani et al.</b>	<b>Drury</b>	<b>Tutorial</b>
1	An introduction to cost terms and concepts	1, 2, 9	1, 2	-
2	Cost assignment	3, 5, 9	3	1

3	Income effects of alternative cost accumulation systems	7	7	2
4	Activity-based costing	11	11	3
5	Cost-volume-profit analysis	8	8	4
6	Measuring relevant costs and revenues for decision-making	10	9	5
7	CLASS TEST (MyPlace) - No Lecture -			6
8	Pricing decisions and profitability analysis	12	10	7
9	Process Costing	4	5	9
10	Joint and by-product costing	6	6	10
11	Decision-making under conditions of risk and uncertainty	-	12	8

	<b>Semester 2</b>			
<b>Teaching Week</b>	<b>Lecture</b>	<b>Bhimani et al.</b>	<b>Drury</b>	<b>Tutorial</b>
1	The budgeting process	14, 15	15	-
2	Management and control systems	14, 15	16	1
3	Standard costing and variance analysis 1	16, 17	17	2
4	Standard costing and variance analysis 2: further aspects	16, 17	18	3
5	Divisional financial performance measures	19	19	4
6	Reading Week - No Lecture			5
7	Transfer pricing in divisionalised companies *** Assignment DUE ***	18	20	6
8	Strategic cost management	20	21	7
9	Strategic performance management	21	22	8
10	Revision Lecture		-	9

11	No lecture		-	10
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## **Assessment and Feedback Details**

1. Multiple choice test worth 15%. Date: Tuesday 4<sup>th</sup> of November 2025 during lecture slot, 3pm. Marks/Feedback will be released on or before Tuesday 25<sup>th</sup> November 2025, 3pm.
2. Assignment worth 15%. Due: Tuesday 3<sup>rd</sup> of March 2026, 12pm. Marks/Feedback will be released on or before Tuesday 24<sup>th</sup> of March 2026, 12pm.
3. Final exam worth 70%. Date: During the semester 2 exam diet.

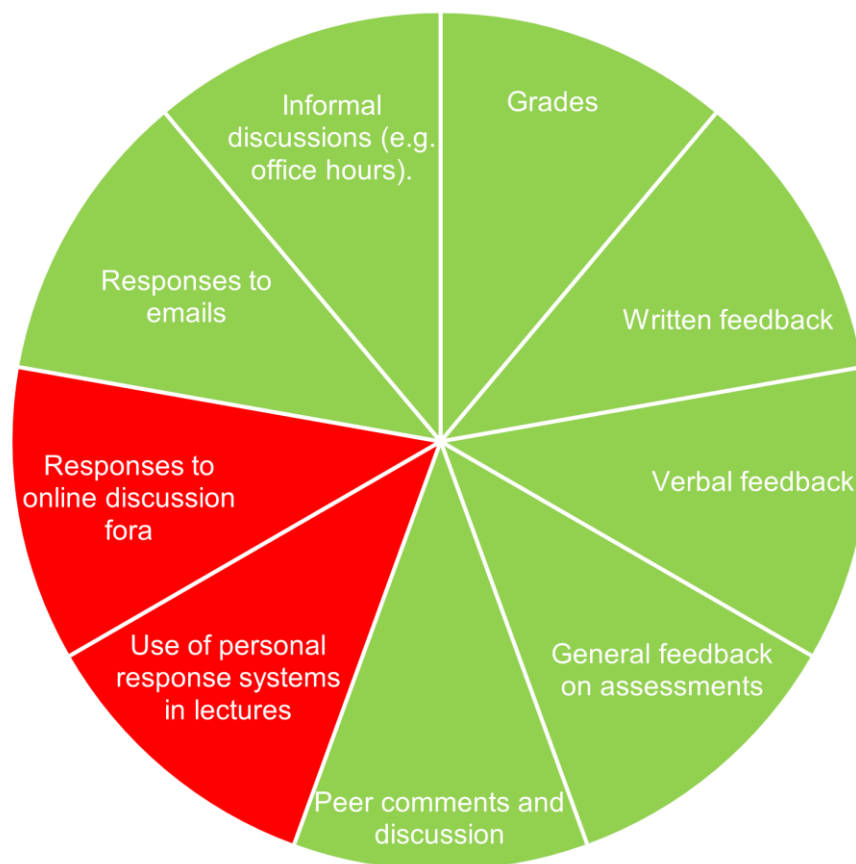
An overall weighted average mark of 40% is required to pass the module.

It is a requirement for course completion to submit all assessed coursework. Non-submission of any part will result in an overall mark of zero being awarded for the module.

The following forms of feedback will assist you in this module:

<i>Feedback category</i>	<i>Details for the AG219 module</i>	<i>Colour</i>
Grades	Students will receive marks on the pieces of assessment according to the relevant grading rubric.	Green
Written feedback	Students will receive written feedback on the assignment against the marking criteria for the assignment.	Green
Verbal feedback	Students can receive verbal feedback on the class test, class test, and assignment during class hours.	Green
General feedback	A document will provide general feedback on the class test and assignment which will be shared via MyPlace notices. This will include the average mark and mark distribution.	Green
Peer comments and discussion	Students will have the opportunity to have peer discussion and receive comments within the tutorials	Green
Use of personal response systems in lecture	Lecturers will use a personal response system as appropriate	Red

Responses to online discussion forum	As this is an on-campus class, there is no online discussion forum	Red
Responses to email	Students are encouraged to use office hours to ask questions relating to the course material. Students can email the course administrator for general enquiries about the class, issues with signing up for tutorials etc	Green
Informal discussions	There are weekly drop-in sessions for any student wishing to discuss questions with teaching staff. Information on office hours is available under People on the class MyPlace page	Green



## Resit Policy

- Students who have failed a module will be given the opportunity to resit the module during the next resit diet.
- Results for resits will not be capped at 40%.

## Reassessment

If you do not pass the course on your first attempt or cannot take the exam for medical or personal reasons, you will have to take a re-sit examination. If taking the paper at your second or further attempt, your final assessment will be based entirely on your mark in the re-sit exam. A 40% mark is required in the re-sit examination to pass the class.

## Artificial Intelligence

You are not permitted to use Gen-AI tools for this module unless you are a student with an adjustment report on Pegasus where this is explicitly specified as a 'reasonable adjustment'. Any student suspected of using such tools will be subject to investigation outlined in the [Student Discipline Procedure - Academic Misconduct.pdf \(strath.ac.uk\)](https://strath.ac.uk/student-discipline-procedure-academic-misconduct.pdf) process.

## Reading List

The main course text is Bhimani, A, Horngren, T., C, Datar, M., S., and Rajan, V., S. - *Management and Cost Accounting*, (8<sup>th</sup> Edition), 2023, Pearson. Tutorial questions will be set from this book, and everyone should have access to a copy. Extra copies are available on short loan at the library. Earlier editions are also available.

Tayles, Mike and Drury, Colin – *Management and Cost Accounting* (11<sup>th</sup> edition), 2021, Cengage Learning. Extra copies are available on short loan at the library. Earlier editions are also available.

Alternatively, we can use the following textbook: Drury, Colin - *Management and Cost Accounting*, (10<sup>th</sup> Edition), 2018, Cengage Learning. Extra copies are available on short loan at the library. Earlier editions are also available.

## UG Module Manual (1<sup>st</sup>-3<sup>rd</sup> Year)

Please refer to the accounting and finance UG manual module for the following ([Years 1-3 Module Manual.docx](#)):

- Tutorial Attendance
- Useful Contacts
- Penalties for Late Submission
- Feedback
- Compensation Scheme

- [Resit Policy](#)
- [Reassessment](#)
- [Universal Marking Guide](#)
- [Useful Links](#)