



MODULE SPECIFICATION

| Part 1: Information | | | |
|---------------------------|--|--------------------|------------------------|
| Module Title | Strategic Management Accounting | | |
| Module Code | UMADQH-15-3 | Level | 3 |
| For implementation from | September 2021 | | |
| UWE Credit Rating | 15 | ECTS Credit Rating | 7.5 |
| Faculty | FBL | Field | Accounting and Finance |
| Department | BBS: Accounting, Economics and Finance | | |
| Contributes towards | BSc(Hons) Accounting BA (Hons) Accounting and Finance BA (Hons) Accounting and Management | | |
| Module type: | Standard | | |
| Pre-requisites | UMADQC-15-2 Management Accounting and Decision Making | | |
| Excluded Combinations | None | | |
| Co- requisites | UMADQF-15-3 Strategy and Technology | | |
| Module Entry requirements | Not applicable | | |

| Part 2: Description |
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| <p>Strategic Management Accounting develops key topics introduced in Management Accounting and Decision Making at level 2 and draws on aspects of the material covered from a strategic perspective in Strategy and Technology.</p> <p>The module allows students to appreciate the strategic role of management accounting as a discipline for planning and controlling performance so that strategic objectives can be set, monitored and controlled. The study of performance improvement techniques involves the development of a holistic appreciation of how operational tools (e.g. activity based costing) can be used for strategic purposes.</p> <p>High-level performance measurement techniques are examined in a variety of contexts, including divisionalised companies, not-for-profit organisations and multinational businesses. Having covered the strategic aspects of performance management and operational systems for the measurement and control of performance in a variety of contexts, candidates are then expected to use this knowledge to appreciate a variety of performance measurement models in current use.</p> <p>Finally, the module will look at current developments in strategic management accounting as revised contemporaneously with any emerging issues as they might affect or influence the management of performance within organisations.</p> <p>This module will utilise a variety of approaches including lectures, workshops, case studies, problem solving exercises, individual and group work and feedback. Students will be expected to synthesise the knowledge gained in order to be able to assess and control the performance of a business entity.</p> |

This module will cover the following topics:

- Performance Hierarchy, (re)introducing the link between strategy and technology, and strategic management accounting
- Strategic performance improvement techniques such as Activity Based Management including Direct Product Profitability Analysis and Direct Customer Profitability Analysis, Value analysis and quality function deployment, alternatives to budgeting
- Strategic performance issues in complex organisations such as the performance evaluation of cost, profit and investment centres (ROI/RI/EVA), transfer pricing – negotiated, market, cost-plus, dual transfer prices and lump sum adjustments, and the effects of transfer prices on motivation of divisional management
- Strategic performance measurement models such as Balanced Scorecard and other non-financial performance measurement models and also not for profit organisations and the public sector
- Contemporary issues* in Strategic Management Accounting such as Environmental Accounting, benchmarking, impact of FinTech

*The issues studied may be revised to remain contemporary.

Part 3: Assessment: Strategy and Details

The examination will allow students to demonstrate their capacity to apply their knowledge to resolve business problems under pressure

Coursework will require students to apply their learning to a practice based case study, demonstrating their ability to carry out research, evaluate relatively complex information and apply their knowledge to arrive at appropriate and well-reasoned recommendations

Formative feedback is provided regularly throughout the module delivery allowing both students and staff to identify areas which might require further revision to build understanding.

Component A: 60% 2.5 hour examination

Component B: 40% 2,000 word case study based assignment

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| Identify final timetabled piece of assessment (component and element) | Component A | |
| % weighting between components A and B (Standard modules only) | A: 60% | B: 40% |
| First Sit | | |
| Component A (controlled conditions) Description of each element | Element weighting | |
| 1. 2.5 hour examination | 100% | |
| Component B Description of each element | Element weighting | |
| 1. 2,000 word case study based assignment | 100% | |
| Resit (further attendance at taught classes is not required) | | |

| Component A (controlled conditions) Description of each element | Element weighting | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-----------------------------------|-----------------------|------------------------------------|-----|----------------------------------|--|--------------------------------------|----|------|--|--|--|--|--|----|-----------------------|---|-------------------------|-----------------------|-----------------|-----|----|-----|---|-----|
| 1. 2.5 hour examination | 100% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Component B Description of each element | Element weighting | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. 2,000 word case study based assignment | 100% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part 4: Learning Outcomes & KIS Data | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Learning Outcomes | <p>On successful completion of this module students will be able to:</p> <ul style="list-style-type: none"> Evaluate and discuss non-traditional, long term, performance improvement techniques for manufacturing and service organisations (A, B) Evaluate the use and application of different divisional performance measures and the motivational aspects of these measures for complex business organisations. (A, B) Evaluate non-financial performance measurement models and their use as strategic management systems. (A, B) Critically appraise contemporary issues in strategic management accounting. (A, B) Think critically in evaluating quantitative and qualitative data and evidence to make appropriate decisions in challenging contexts (A, B) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Key Information Sets Information (KIS) | <table border="1"> <thead> <tr> <th colspan="5">Key Information Set - Module data</th> </tr> </thead> <tbody> <tr> <td colspan="5"><i>Number of credits for this module</i></td> </tr> <tr> <td colspan="4"></td> <td style="text-align: center;">15</td> </tr> <tr> <th>Hours to be allocated</th> <th>Scheduled learning and teaching study hours</th> <th>Independent study hours</th> <th>Placement study hours</th> <th>Allocated Hours</th> </tr> <tr> <td style="text-align: center;">150</td> <td style="text-align: center;">36</td> <td style="text-align: center;">114</td> <td style="text-align: center;">0</td> <td style="text-align: center;">150</td> </tr> </tbody> </table> | Key Information Set - Module data | | | | | <i>Number of credits for this module</i> | | | | | | | | | 15 | Hours to be allocated | Scheduled learning and teaching study hours | Independent study hours | Placement study hours | Allocated Hours | 150 | 36 | 114 | 0 | 150 |
| Key Information Set - Module data | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Hours to be allocated | Scheduled learning and teaching study hours | Independent study hours | Placement study hours | Allocated Hours | | | | | | | | | | | | | | | | | | | | | | |
| 150 | 36 | 114 | 0 | 150 | | | | | | | | | | | | | | | | | | | | | | |
| Contact Hours | <p>The table below indicates as a percentage the total assessment of the module which constitutes a;</p> <p>Written Exam: Unseen or open book written exam Coursework: Written assignment or essay, report, dissertation, portfolio, project or in class test Practical Exam: Oral Assessment and/or presentation, practical skills assessment, practical exam (i.e. an exam determining mastery of a technique)</p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Assessment | <table border="1"> <thead> <tr> <th colspan="2">Total assessment of the module:</th> </tr> </thead> <tbody> <tr> <td>Written exam assessment percentage</td> <td style="text-align: center;">60%</td> </tr> <tr> <td>Coursework assessment percentage</td> <td style="text-align: center;">40%</td> </tr> <tr> <td>Practical exam assessment percentage</td> <td style="text-align: center;">0%</td> </tr> <tr> <td colspan="2" style="text-align: right;">100%</td> </tr> </tbody> </table> | Total assessment of the module: | | Written exam assessment percentage | 60% | Coursework assessment percentage | 40% | Practical exam assessment percentage | 0% | 100% | | | | | | | | | | | | | | | | |
| Total assessment of the module: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Written exam assessment percentage | 60% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coursework assessment percentage | 40% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Practical exam assessment percentage | 0% | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reading Listing | https://uwe.rl.talis.com/lists/5145C5D4-0302-431E-B990-47FA1B6DD8ED.html | | | | | | | | | | | | | | | | | | | | | | | | | |

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| First CAP Approval Date | UVP 10 July 2018 link to UCP Business Case | | | |
| Revision ASQC Approval Date | | Version | 2 | <i>Link to RIA</i> |