Module Specification

Strategic Management Accounting

Version: 2026-27, v4.0, Approved

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Part 1: Information

Module title: Strategic Management Accounting

Module code: UMADQH-15-3

Level: Level 6

For implementation from: 2026-27

UWE credit rating: 15

ECTS credit rating: 7.5

College: College of Business and Law

School: CBL Bristol Business School

Partner institutions: None

Field: Accounting and Finance

Module type: Module

Pre-requisites: Management Accounting and Decision Making 2026-27

Excluded combinations: None

Co-requisites: Business Strategy 2026-27, Business Strategy and Technology 2026-27

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: This module will build on management accounting knowledge gained at levels 4 and 5, the topics will broaden and deepen students' understanding of key management accounting concepts. In addition to strengthening management accounting knowledge the will also provide a bridge between management accounting and business strategy. The topics taught will be scaffolded within a

context of strategy, therefore further enhancing the practical applications of management accounting.

Features: Not applicable

Educational aims: - Evaluate and discuss non-traditional, long term, performance improvement techniques for manufacturing and service organisations.
- Evaluate the use and application of different divisional performance measures and the motivational aspects of these measures for complex business organisations.
- Evaluate non-financial performance measurement models and their use as strategic management systems.
- Critically appraise contemporary issues in strategic management accounting.
- Think critically in evaluating quantitative and qualitative data and evidence to make appropriate decisions in challenging contexts.

Outline syllabus: Strategic Management Accounting develops key topics in Management Accounting and Decision Making and draws on aspects of MA from a strategic perspective as covered in the co requisite Strategy and Technology (or for Top Up students, Business Strategy) module .

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.

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.

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.

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: Teaching and learning methods

Teaching and learning methods: 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.

Module Learning outcomes: On successful completion of this module students will achieve the following learning outcomes.

MO1 Evaluate and discuss non-traditional, long term, performance improvement techniques for manufacturing and service organisations.

MO2 Evaluate the use and application of different divisional performance measures and the motivational aspects of these measures for complex business organisations.

MO3 Evaluate non-financial performance measurement models and their use as strategic management systems.

MO4 Critically appraise contemporary issues in strategic management accounting.

MO5 Think critically in evaluating quantitative and qualitative data and evidence to make appropriate decisions in challenging contexts.

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Reading list: The reading list for this module can be accessed at readinglists.uwe.ac.uk via the following link https://rl.talis.com/3/uwe/lists/5145C5D4-0302-431E-B990-47FA1B6DD8ED.html

Part 4: Assessment

Assessment strategy: 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 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.

There are 2 assessments tasks, weighted as follows:

60% 2.5 hour examination

40% 2,000 word case study based assignment. Group report which will provide students with an opportunity to experience a practice based case study, consistent with the University's employability agenda.

Assessment tasks:

Examination (First Sit)
Description: 2.5 hour examination
Weighting: 60 %
Final assessment: Yes
Group work: No
Learning outcomes tested: MO1, MO2, MO3, MO4, MO5

Report (First Sit)
Description: Group report (2,000 words) based on a case study.
Weighting: 40 %
Final assessment: No
Group work: Yes
Learning outcomes tested: MO1, MO3, MO5

Examination (Resit)
Description: 2.5 hour examination
Weighting: 60 %
Final assessment: Yes
Group work: No
Learning outcomes tested: MO1, MO2, MO3, MO4, MO5

Report (Resit)
Description: Report (2,000 words) based on a case study.
Weighting: 40 %
Final assessment: No
Group work: No
Learning outcomes tested: MO1, MO3, MO5

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting [Frenchay] BSc (Hons) 2023-24

Accounting {Foundation} [Frenchay] BSc (Hons) 2023-24

Accounting and Finance [Villa] BSc (Hons) 2023-24

Accounting and Business Management [Frenchay] BA (Hons) 2023-24

Accounting and Business Management {Foundation} [Frenchay] BA (Hons) 2022-23

Accounting and Business Management {Foundation} [Frenchay] BA (Hons) 2023-24

Accounting and Finance {Dual} [Taylors] BA (Hons) 2024-25

Accounting and Business Management [Frenchay] BA (Hons) 2024-25

Accounting [Frenchay] - WITHDRAWN BSc (Hons) 2024-25

Accounting and Finance [Villa] BSc (Hons) 2024-25

Accounting and Finance [BIBM] BSc (Hons) 2023-24

Accounting and Finance [BIBM] BSc (Hons) 2024-25

Accounting and Finance {Dual} [Taylors] BA (Hons) 2024-25

Accounting and Finance {Top-Up} [Thuongmai] BA (Hons) 2026-27

Accounting and Finance {Top-Up} [Frenchay] BA (Hons) 2026-27

Accounting and Business Management [Frenchay] BA (Hons) 2024-25

Accounting and Business Management {Foundation} [Frenchay] BA (Hons) 2023-24

Accounting {Foundation} [Frenchay] BSc (Hons) 2022-23

Accounting and Finance {Foundation} [Frenchay] BA (Hons) 2022-23

Accounting and Finance {Foundation} [Frenchay] BA (Hons) 2023-24

Accounting and Finance [Frenchay] BA (Hons) 2023-24

Accounting and Finance [Frenchay] BA (Hons) 2024-25

Accounting and Finance {Dual} [Taylors] BA (Hons) 2024-25

Accounting and Finance [Frenchay] BA (Hons) 2024-25

Accounting and Finance {Foundation} [Frenchay] BA (Hons) 2023-24

Accounting and Finance [Frenchay] BA (Hons) 2024-25

Accounting and Finance {Foundation} [Frenchay] BA (Hons) 2023-24