



## MODULE SPECIFICATION

Part 1: Information			
Module Title	Strategic Management Accounting		
Module Code	UMACRQ-15-M	Level	M
For implementation from	Sept 2018		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	FBL	Field	Accounting and Finance
Department	AEF		
Contributes towards	MSc Accounting & Finance		
Module type:	Standard		
Pre-requisites	None		
Excluded Combinations	None		
Co- requisites	None		
Module Entry requirements	N/A		

Part 2: Description
<p>Strategic Management Accounting is concerned with the evaluation of external information to determine an appropriate strategic response to improve an organisation's competitive performance. In this module, you will examine the concepts underpinning strategic management accounting, particularly the emphasis on analysing information regarding competitors, suppliers, markets, prices and costs. Key strategic management techniques such as customer profitability analysis, competitor analysis and benchmarking will be explored.</p> <p>You will cover:</p> <ul style="list-style-type: none"> <li>• The relationship between the business environment, organisational strategy and the design of strategic management accounting systems</li> <li>• Analytical frameworks for strategic management analysis</li> <li>• Activity-based costing and management</li> <li>• Customer profitability analysis</li> <li>• Different types of cost structures and controls (financial and non-financial) to measure organisational performance</li> <li>• Relevant costs for short-term decision-making, including the treatment of limiting factors</li> <li>• Organisational structures and transfer pricing</li> <li>• Competitor appraisal</li> <li>• Value-chain costing</li> <li>• Performance evaluation in organisations, including the balanced scorecard</li> <li>• Strategic management accounting frameworks</li> </ul>

- Benchmarking  
Learning & Teaching Approach

The emphasis is on the student taking responsibility for his/her own learning, with support from a variety of resources. Lectures are not principally for transmission of knowledge but rather intended to guide reading and stimulate interest. Seminar activities will provide students with the opportunity to exchange views, formulate arguments, articulate uncertainties, explore topics and apply what they have learnt to hypothetical problems. Central to teaching and learning at M level is the high level of critical discourse in contact sessions and assessed work. A participative ethos allows the contribution of both staff and students to be valued in the exploration and evaluation of theory and its application to problem solving in case and real organisational contexts. This approach requires the ability to define, obtain, rigorously analyse and evaluate information quickly and communicate relevant conclusions and recommendations to colleagues and professional and academic audiences in a range of formats.

It is stressed that this is an intensive 15 credit module which carries an expectation of 150 hours of student input – only 36 of which are scheduled. Students are expected to commit significant time and effort outside formal sessions to textbook and journal reading as well as to tackling and reviewing problems.

Students will be actively encouraged to make themselves familiar with the study skills web pages and in particular to read widely around the subject matter. Active use will be made MyUWE facilities.

### Part 3: Assessment

Assessment will consist of a combination of a 2-hour end of module examination and a 2,500-word coursework assignment, weighted 60% and 40% respectively.

*The examination supports the requirements of professional bodies for exemption, but also allows students to demonstrate the capacity to apply their technical knowledge effectively and evaluate scenarios to arrive at appropriate reasoned decisions under pressure.*

*The Assignment will require students to apply and expand their understanding to explore a contemporary performance measurement scenario and provide a reasoned and well evidenced discussion to address a complex problem.*

Formative feedback will be provided on non-assessed group work assignments and individual practical problems that students will be expected to attempt most weeks.

The assessment criteria for the coursework assignment (and how they relate to the stated learning outcomes) will be communicated to students when they are notified of the topic

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  
(as % of component)**

1. Examination (2 hours)

100%

**Component B**

**Description of each element**

**Element weighting  
(as % of component)**

1. Assignment (2500-words)

100%

#### Resit (further attendance at taught classes is not required)

**Component A** (controlled conditions)

**Description of each element**

**Element weighting  
(as % of component)**

1. Examination (2 hours)

100%

**Component B**

**Description of each element**

**Element weighting  
(as % of component)**

1. Assignment (2500-words)		100%																										
Part 4: Learning Outcomes & KIS Data																												
Learning Outcomes	On successful completion of this module students will be able to:  1. Explore how management accounting systems can support, drive and contribute to, the strategic position on an organisation (A).  2. Critically evaluate the tools, techniques and analytical frameworks of strategic management accounting (A)  3. Apply strategic management accounting techniques to improve an organisation's competitive position (A & B)  4. Critically evaluate measures of organisational performance (B)  5. Evaluate approaches to strategic cost management to support organisational planning, control and decision-making (B)																											
Key Information Sets Information (KIS)	<table><tr><td colspan="5">Key Information Set - Module data</td></tr><tr><td colspan="5">Number of credits for this module</td></tr><tr><td colspan="4"></td><td>15</td></tr><tr><td>Hours to be allocated</td><td>Scheduled learning and teaching study hours</td><td>Independent study hours</td><td>Placement study hours</td><td>Allocated Hours</td></tr><tr><td>150</td><td>36</td><td>114</td><td>0</td><td>150</td></tr></table>			Key Information Set - Module data					Number of credits for this module									15	Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours	150	36	114	0	150
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Contact Hours	The table below indicates as a percentage the total assessment of the module which constitutes a;  <b>Written Exam:</b> Unseen or open book written exam <b>Coursework:</b> Written assignment or essay, report, dissertation, portfolio, project or in class test <b>Practical Exam:</b> Oral Assessment and/or presentation, practical skills assessment, practical exam (i.e. an exam determining mastery of a technique)																											
Total Assessment	<table><tr><td colspan="2">Total assessment of the module:</td></tr><tr><td>Written exam assessment percentage</td><td>60%</td></tr><tr><td>Coursework assessment percentage</td><td>40%</td></tr><tr><td>Practical exam assessment percentage</td><td>0%</td></tr><tr><td></td><td>100%</td></tr></table>			Total assessment of the module:		Written exam assessment percentage	60%	Coursework assessment percentage	40%	Practical exam assessment percentage	0%		100%															
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Reading List	<a href="https://uwe.rl.talis.com/lists/F9DB81A3-98EB-6C66-F913-90B856BE222A.html">https://uwe.rl.talis.com/lists/F9DB81A3-98EB-6C66-F913-90B856BE222A.html</a>																											

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First CAP Approval Date	QMAC September 2008			
Revision ASQC Approval Date <i>Update this row each time a change goes to ASQC</i>	31 May 2018	Version	3	<a href="#">link to RIA</a>