



## MODULE SPECIFICATION

Part 1: Information			
Module Title	Strategic Management Accounting		
Module Code	UMACRQ-15-M	Level	Level 7
For implementation from	2020-21		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	Faculty of Business & Law	Field	Accounting and Finance
Department	FBL Dept of Accounting Economics & Finance		
Module Type:	Standard		
Pre-requisites	None		
Excluded Combinations	None		
Co-requisites	None		
Module Entry Requirements	None		
PSRB Requirements	None		

Part 2: Description
<p><b>Overview:</b> 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><b>Educational Aims:</b> See Learning Outcomes</p> <p><b>Outline Syllabus:</b> The relationship between the business environment, organisational strategy and the design of strategic management accounting systems</p> <p>Analytical frameworks for strategic management analysis</p> <p>Activity-based costing and management</p> <p>Customer profitability analysis</p> <p>Different types of cost structures and controls (financial and non-financial) to measure organisational performance</p>

## STUDENT AND ACADEMIC SERVICES

Relevant costs for short-term decision-making, including the treatment of limiting factors

Organisational structures and transfer pricing

Competitor appraisal

Value-chain costing

Performance evaluation in organisations, including the balanced scorecard

Strategic management accounting frameworks

Benchmarking

**Teaching and Learning Methods:** 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 of MyUWE facilities.

### Part 3: Assessment

Assessment will consist of a combination of a 2 hour online end of module examination conducted in a 3 hour window, 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.

First Sit Components	Final Assessment	Element weighting	Description
Examination (Online) - Component A	✓	60 %	Online Examination (2 hours) conducted in a 3 hour window

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Written Assignment - Component B		40 %	Assignment (2500 words)
Resit Components	<b>Final Assessment</b>	<b>Element weighting</b>	<b>Description</b>
Examination (Online) - Component A	✓	60 %	Examination Online conducted in a 3 hour window
Written Assignment - Component B		40 %	Assignment (2500 words)

Part 4: Teaching and Learning Methods			
Learning Outcomes	On successful completion of this module students will achieve the following learning outcomes:		
	<b>Module Learning Outcomes</b>		<b>Reference</b>
	Explore how management accounting systems can support, drive and contribute to the strategic position on an organisation		MO1
	Critically evaluate the tools, techniques and analytical frameworks of strategic management accounting		MO2
	Apply strategic management accounting techniques to improve an organisation's competitive position		MO3
	Critically evaluate measures of organisational performance		MO4
	Evaluate approaches to strategic cost management to support organisational planning, control and decision-making		MO5
Contact Hours	<b>Independent Study Hours:</b>		
	Independent study/self-guided study		114
	<b>Total Independent Study Hours:</b>		114
	<b>Scheduled Learning and Teaching Hours:</b>		
	Face-to-face learning		36
	<b>Total Scheduled Learning and Teaching Hours:</b>		36
	<b>Hours to be allocated</b>		150
	<b>Allocated Hours</b>		150
Reading List	<p>The reading list for this module can be accessed via the following link:</p> <p><a href="https://uwe.rl.talis.com/modules/umacrq-15-m.html">https://uwe.rl.talis.com/modules/umacrq-15-m.html</a></p>		

Part 5: Contributes Towards
This module contributes towards the following programmes of study: