



Module Specification

Strategic Management Accounting

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Part 1: Information

Module title: Strategic Management Accounting

Module code: UMACRQ-15-M

Level: Level 7

For implementation from: 2023-24

UWE credit rating: 15

ECTS credit rating: 7.5

Faculty: Faculty of Business & Law

Department: FBL Dept of Accounting Economics & Finance

Partner institutions: None

Delivery locations: Not in use for Modules

Field: Accounting and Finance

Module type: Module

Pre-requisites: None

Excluded combinations: None

Co-requisites: None

Continuing professional development: No

Professional, statutory or regulatory body requirements: None

Part 2: Description

Overview: 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.

Features: Not applicable

Educational aims: See Learning Outcomes

Outline syllabus: The relationship between the business environment, organisational strategy and the design of strategic management accounting systems

Analytical frameworks for strategic management analysis

Activity-based costing and management

Customer profitability analysis

Different types of cost structures and controls (financial and non-financial) to measure organisational performance

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

Part 3: Teaching and learning methods

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.

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

MO1 Explore how management accounting systems can support, drive and contribute to the strategic position on an organisation

MO2 Critically evaluate the tools, techniques and analytical frameworks of strategic management accounting

MO3 Apply strategic management accounting techniques to improve an organisation's competitive position

MO4 Critically evaluate measures of organisational performance

MO5 Evaluate approaches to strategic cost management to support organisational planning, control and decision-making

Hours to be allocated: 150

Contact hours:

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 150

Reading list: The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/modules/umacrg-15-m.html) via the following link <https://uwe.rl.talis.com/modules/umacrg-15-m.html>

Part 4: Assessment

Assessment strategy: 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.

Assessment components:**Examination (First Sit)**

Description: Examination (2 hours)

Weighting: 60 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO2, MO3

Written Assignment (First Sit)

Description: Assignment (2500 words)

Weighting: 40 %

Final assessment: No

Group work: No

Learning outcomes tested: MO3, MO4, MO5

Examination (Resit)

Description: Examination (2 hours)

Weighting: 60 %

Final assessment: Yes

Group work: No

Learning outcomes tested:

Written Assignment (Resit)

Description: Assignment (2500 words)

Weighting: 40 %

Final assessment: No

Group work: No

Learning outcomes tested:

Part 5: Contributes towards

This module contributes towards the following programmes of study:

Accounting and Finance [Villa] MSc 2023-24

Accounting and Finance [BIBM] MSc 2023-24

Accounting and Finance [Frenchay] MSc 2023-24