

Strategic Management Accounting

Module Information

2022.01, Approved

Summary Information

Module Code	6001LBSAF
Formal Module Title	Strategic Management Accounting
Owning School	Business and Management
Career	Undergraduate
Credits	20
Academic level	FHEQ Level 6
Grading Schema	40

Teaching Responsibility

LJMU Schools involved in Delivery
Business and Management

Learning Methods

Learning Method Type	Hours
Lecture	11
Online	11
Workshop	22

Module Offering(s)

Display Name	Location	Start Month	Duration Number Duration Unit
SEP-MTP	MTP	September	12 Weeks

Aims and Outcomes

Aims	To develop more advanced/complex techniques underpinning management accounting and to provide students with current technical & theoretical areas within management accounting.
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After completing the module the student should be able to:

Learning Outcomes

Code	Number	Description
MLO1	1	Apply and evaluate advanced management accounting techniques relating to planning, control, decision-making and performance management.
MLO2	2	Discuss and appraise current developments and issues in management accounting.
MLO3	3	Analyse theoretical and ethical dimensions of management accounting and their relationship with practice.
MLO4	4	Research and critically analyse how real companies have implemented advanced management accounting techniques.

Module Content

Outline Syllabus	Management Accounting & Business Ethics.Strategic Management Accounting including benchmarking, business process re-engineering, etc.Performance management & reporting using FPI & NFPI including Balanced Scorecard & Building Block Model.Modern manufacturing techniques e.g. target costing, kaizen costing, throughput accounting, six sigma, lean manufacturing, TQM.Product life cycle costing including cost reduction & value enhancement.Performance measurement in NFP/Public Sector e.g. 3Es & VFM, ZBB, service/operation costing.Divisionalisation & performance measure e.g. ROI, RI, behavioural/motivation theories.Environmental accounting.Transfer pricing including dual prices & lump sum payments and effect on motivation/autonomy of managers.Cost estimation using learning curve.inventory management e.g. MRP, JIT & impact on budgeting.
Module Overview	The aim of this module is to develop more advanced/complex techniques underpinning management accounting and to provide you with current technical and theoretical areas within management accounting. The module is designed to develop advanced knowledge and skill in management accounting theory and techniques.
Additional Information	The module is designed to develop advanced knowledge and skill in management accounting theory and techniques.

Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Module Learning Outcome Mapping
Essay	Individual 2000 words	20	0	MLO1, MLO4
Centralised Exam	Closed Book Examination	80	3	MLO1, MLO2, MLO3

Module Contacts

Module Leader

Contact Name	Applies to all offerings	Offerings
Paul Summers	Yes	N/A

Partner Module Team

Contact Name	Applies to all offerings	Offerings
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