

## Liverpool John Moores University

Title: Strategic Management Accounting  
Status: Definitive  
Code: **6001LBSAF** (121804)  
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management  
Teaching School/Faculty: Business and Management

| Team          | Leader |
|---------------|--------|
| Paul Summers  | Y      |
| Karen Godfrey |        |
| Pamela Dodd   |        |

**Academic Level:** FHEQ6      **Credit Value:** 20      **Total Delivered Hours:** 47  
**Total Learning Hours:** 200      **Private Study:** 153

### Delivery Options

Course typically offered: Semester 1

| Component | Contact Hours |
|-----------|---------------|
| Lecture   | 11            |
| Online    | 11            |
| Workshop  | 22            |

**Grading Basis:** 40 %

### Assessment Details

| Category | Short Description | Description                 | Weighting (%) | Exam Duration |
|----------|-------------------|-----------------------------|---------------|---------------|
| Essay    | AS1               | Individual Essay 2000 words | 20            |               |
| Exam     | AS2               | Closed Book Examination     | 80            | 3             |

### Aims

*To develop more advanced/complex techniques underpinning management accounting and to provide students with current technical & theoretical areas within management accounting.*

## Learning Outcomes

After completing the module the student should be able to:

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

## Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

|                         |   |   |   |
|-------------------------|---|---|---|
| Individual 2000 words   | 1 | 4 |   |
| Closed Book Examination | 1 | 2 | 3 |

## 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.*

## Learning Activities

Lecture and workshop. The workshop provides students with an opportunity to develop their knowledge and understanding of management accounting.

## Notes

The module is designed to develop advanced knowledge and skill in management accounting theory and techniques.