

Summary Information

Module Code	6101LBSAF
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
Online	22
Workshop	22

Module Offering(s)

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

Aims and Outcomes

Aims	The purpose of this module is to provide an in-depth understanding of the role of management accounting in relation to the planning, control, decision-making and performance measurement activities of strategic management.
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After completing the module the student should be able to:

Learning Outcomes

Code	Number	Description
MLO1	1	Critically evaluate the strategic position of an organisation against the external environment and the availability of internal resources to identify feasible strategic options.
MLO2	2	Apply and evaluate advanced management accounting techniques relating to planning, control, decision-making and performance management..
MLO3	3	Discuss and appraise current developments and issues in management accounting.

Module Content

Outline Syllabus	The contemporary role of the management accountant: skills and competencies, ethics, business partner.Organisational strategy and strategic planning process: purpose of strategy, levels, approaches.Optimising strategic decisions: analysing the business environment, macro-environment (PESTEL), industry factors (Porter's Five Forces), organisational capabilities, internal analysis (value chain, resource audit), SWOT.Competitive Advantage and strategic choice: Basis of competition (Porter's generic strategies), Strategic direction (Ansoff), strategic methods (organic, alliance, acquisition).Performance management & reporting using FP! & NFPI including Balanced Scorecard and Building Block Model.Divisionalisation and performance measures: RO, RI, behavioural/motivation theories. Transfer pricing including dual prices and lump sum payments and effect on motivation/autonomy of managers.Investing for future capabilities including: advanced discounted cash flow techniques to account for tax and depreciation and the importance of incorporating social and environmental factors in project appraisal.Risk analysis and appraisal including: critical analysis of discount rates, expected values, decision rules, scenario analysis, simulation techniques and Monte Carlo analysis.
Module Overview	
Additional Information	The module is designed to develop advanced knowledge and skills in management accounting theory and techniques.

Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Module Learning Outcome Mapping
Report	Individual	25	0	MLO1
Centralised Exam	Closed Book Examination	75	3	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