

**Summary Information**

|                            |                                 |
|----------------------------|---------------------------------|
| <b>Module Code</b>         | 6501AFYPC                       |
| <b>Formal Module Title</b> | Strategic Management Accounting |
| <b>Owning School</b>       | Business and Management         |
| <b>Career</b>              | Undergraduate                   |
| <b>Credits</b>             | 20                              |
| <b>Academic level</b>      | FHEQ Level 6                    |
| <b>Grading Schema</b>      | 40                              |

**Module Contacts****Module Leader**

| <b>Contact Name</b> | <b>Applies to all offerings</b> | <b>Offerings</b> |
|---------------------|---------------------------------|------------------|
| Paul Summers        | Yes                             | N/A              |

**Module Team Member**

| <b>Contact Name</b> | <b>Applies to all offerings</b> | <b>Offerings</b> |
|---------------------|---------------------------------|------------------|
|---------------------|---------------------------------|------------------|

**Partner Module Team**

| <b>Contact Name</b> | <b>Applies to all offerings</b> | <b>Offerings</b> |
|---------------------|---------------------------------|------------------|
|---------------------|---------------------------------|------------------|

**Teaching Responsibility**

|  |
|--|
| <b>LJMU Schools involved in Delivery</b> |
| LJMU Partner Taught                      |

## Partner Teaching Institution

| Institution Name                                   |
|--|
| YPC International College (Kolej Antarabangsa YPC) |

## Learning Methods

| Learning Method Type | Hours |
|----------------------|-------|
| Lecture              | 11    |
| Workshop             | 22    |

## Module Offering(s)

| Offering Code | Location | Start Month | Duration |
|---------------|----------|-------------|----------|
| SEP-PAR       | PAR      | September   | 12 Weeks |

## Aims and Outcomes

|             |   |
|-------------|---|
| <b>Aims</b> | 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:

| Code | Description   |
|------|---|
| MLO1 | Apply and evaluate advanced management accounting techniques relating to planning, control, decision-making and performance management. |
| MLO2 | Discuss and appraise current developments and issues in management accounting.  |
| MLO3 | Analyse theoretical and ethical dimensions of management accounting and their relationship with practice.                               |
| MLO4 | 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

#### 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) | Learning Outcome Mapping |
|---------------------|-------------------------|--------|--------------------------|--------------------------|
| Portfolio           | Individual 2000 words   | 20     | 0                        | MLO4, MLO1               |
| Exam                | Closed Book Examination | 80     | 3                        | MLO3, MLO2, MLO1         |