

Liverpool John Moores University

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Title: Strategic Management Accounting
Status: Definitive
Code: **6501AFYPC** (123189)
Version Start Date: 01-08-2021

Owning School/Faculty: Business and Management
Teaching School/Faculty: YPC International College (Kolej Antarabangsa YPC)

Team	Leader
Mark Evans	Y

Academic Level: FHEQ6 **Credit Value:** 20 **Total Delivered Hours:** 36
Total Learning Hours: 200 **Private Study:** 164

Delivery Options

Course typically offered: Semester 1

Component	Contact Hours
Lecture	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.