

### Summary Information

Module Code	6601AFYPC
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
LJMU Partner Taught

### Partner Teaching Institution

Institution Name
YPC International College (Kolej Antarabangsa YPC)

### Learning Methods

Learning Method Type	Hours
Online	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	<p>The contemporary role of the management accountant: skills and competencies, ethics, business partner.</p> <p>Organisational strategy and strategic planning process: purpose of strategy, levels, approaches.</p> <p>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.</p> <p>Competitive Advantage and strategic choice: Basis of competition (Porter's generic strategies), Strategic direction (Ansoff), strategic methods (organic, alliance, acquisition).</p> <p>Performance management &amp; reporting using FP! &amp; NFPI including Balanced Scorecard and Building Block Model.</p> <p>Divisionalisation and performance measures: RO, RI, behavioural/motivation theories.</p> <p>Transfer pricing including dual prices and lump sum payments and effect on motivation/autonomy of managers.</p> <p>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.</p> <p>Risk analysis and appraisal including: critical analysis of discount rates, expected values, decision rules, scenario analysis, simulation techniques and Monte Carlo analysis.</p>
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	AS1	25	0	MLO1
Exam	AS2	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
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