

Liverpool John Moores University

Title: INTERNATIONAL MANAGEMENT ACCOUNTING
Status: Definitive
Code: **7502AG** (103477)
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School
Teaching School/Faculty: Dublin Business School

Team	Leader
Graham Padgett	Y

Academic Level: FHEQ7
Credit Value: 15.00
Total Delivered Hours: 32.00
Total Learning Hours: 150
Private Study: 118

Delivery Options

Course typically offered: Runs Twice - S1 & S2

Component	Contact Hours
Lecture	20.000
Tutorial	10.000

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Essay	AS1	Assignment / Case Study	30.0	
Exam	AS2	Examination	70.0	2.00

Aims

The objective of this module is to provide students with the ability to apply relevant knowledge and skills and exercise judgment in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an international organisation and its strategic development.

Learning Outcomes

After completing the module the student should be able to:

- 1 Critically appraise the relevance of management accounting to the modern international business environment with a particular emphasis on the linkages to strategy development and achievement.
- 2 Apply and evaluate current common techniques to measure and improve the efficiency and effectiveness of international business activities and processes.
- 3 Demonstrate knowledge of the application of performance measurement and management techniques in international entities and evaluate their use.
- 4 Evaluate the ongoing development in traditional management accounting techniques and consider the potential benefits and pitfalls of alternative techniques.

Learning Outcomes of Assessments

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

essay	1	2	3	4
EXAM	1	2	3	4

Outline Syllabus

Strategic Management Accounting

Explanation of the concept of strategic management accounting, the consideration of the links between it and common strategic models such as SWOT; PESTLE; Porter's Value Chain and Five Forces models; Ansoff and Boston Consulting Group Matrix for international entities in the pursuit of competitive advantage.

Current Management Accounting Techniques

Application and evaluation of currently accepted techniques in management accounting for the provision of information to assist in planning, control and decision making in an international corporate context. To include: Activity Based approaches to Costing, Budgeting and Management; Business Process Re-engineering; Throughput Accounting; Backflush Costing; Target Costing and Transfer Pricing.

Performance Measurement and Management

Application and critical appraisal of recently developed models for measuring and managing corporate, departmental and individual performance. To include: Residual Income Measurement; Economic Value Added; Performance Prism; Six Sigma; Customer Profitability Analysis and Lean Costing Techniques.

Developments in Management Accounting

Consideration and appraisal of ongoing developments in management accounting including the importance of non-financial as well as financial performance measurement. To include: The Balanced Scorecard; Motivational Aspects and Management Psychology; The dangers of over-emphasis on Performance Measurement; The continuing Application of Common Japanese Business Management Models such as Total Quality Management.

Learning Activities

Lectures and tutorials.

References

Course Material	Book
Author	Drury, C
Publishing Year	2008
Title	Management and Cost Accounting
Subtitle	
Edition	
Publisher	7th edition, International Thomson Business Press
ISBN	

Course Material	Book
Author	Hope, J and Fraser, R
Publishing Year	2000
Title	Beyond Budgeting
Subtitle	
Edition	
Publisher	Harvard Business School Press
ISBN	

Course Material	Book
Author	Groot, T and Lukka, K
Publishing Year	2000
Title	Cases in Management Accounting (Current Practices in European Companies)
Subtitle	
Edition	
Publisher	Harlow: FT Prentice Hall
ISBN	

Course Material	Book
Author	Blocher, E, Chen, K, Cokins, G and Lin, T
Publishing Year	2005
Title	Cost Management: A Strategic Emphasis
Subtitle	
Edition	
Publisher	3rd edition, New York: McGraw Hill/Irwin
ISBN	

Course Material	Book
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Author	Chadwick, L
Publishing Year	2001
Title	Essential Management Accounting for Managers
Subtitle	
Edition	
Publisher	3rd edition, Harlow: FT Prentice Hall
ISBN	

Notes

lectures and exam