

Strategic Accounting

Module Code:	AFE7012-A
Academic Year:	2018-19
Credit Rating:	10
School:	School of Management
Subject Area:	Accounting, Finance and Economics
FHEQ Level:	FHEQ Level 7 (Masters)

Pre-requisites:

Co-requisites:

Contact Hours

Type	Hours
Lectures	12
Tutorials	12
Directed Study	76

Availability Periods

Occurrence	Location/Period
PDA	Kozminski University / Full Year (Sept - Aug)
IMA	The Institute of Integrated Learning in Management (IILM) / Full Year
BDA	University of Bradford / Full Year (Sept - Aug)

Module Aims

The module aims to examine the role of management accounting information in the development and implementation of business strategy, including providing a critical understanding of current and contemporary developments in management accounting that are designed to meet the needs of strategic management. . In addition, the module aims to examine the potential social and environmental benefits from adopting some of the contemporary management accounting techniques such as environmental management accounting (EMA) when businesses make strategic investment decisions.

Outline Syllabus

Accounting information and its relevance to strategy. Boundaries and emerging issues of strategic accounting for management. Strategies for accounting information in different business environments. Activity-based techniques and accounting. Customer-focused accounting. Accounting and a quality strategy. Strategies and styles of divisional control. The performance measurement. Balanced scorecard, value chain analysis, strategic profitability analysis, transfer pricing, capital investment appraisals and environmental cost accounting.

Module Learning Outcomes

On successful completion of this module, students will be able to...

- 1
 - 1a. Demonstrate a systematic understanding of how management accounting fits into the overall strategic management and management control process within organisations
 - 1b. Describe management accounting tools and techniques that are designed to support managers in the development and implementation of business strategy.
 - 1c. Demonstrate critical awareness of the social and environmental benefits resulting from the adoption of environmental management accounting (EMA) techniques as part of the business' management accounting practices.
- 2
 - 2a. Critically evaluate current and contemporary management accounting tools and techniques.
 - 2b. Apply management accounting tools and techniques to solve problems of a strategic management and management control nature within an organisational context.
- 3
 - 3a. Work effectively in a team;
 - 3b. Communicate effectively in writing and orally.

Learning, Teaching and Assessment Strategy

Lectures and assigned readings will be used to introduce the main concepts and developments in management accounting. These main concepts and developments will be explored and expanded upon in seminars and tutorials in which students are required to work through set assignments and/or case studies in advance of the sessions and to present solutions as a group or individually as necessary. Learning will also be supported by the use of VLE and students will be required to participate in discussions via VLE discussion board. Oral feedback will be provided during tutorial sessions, and written feedback will be given via assessment of group and individual coursework. The module assessment will take the form of a group coursework of 2,500 words and its presentation designed to test learning outcomes (1a; 1b; 1c; 2; 3a and 3b) and an individual coursework of 1,500 words testing learning outcomes listed below (1a; 1b; 2 and 3a).

Mode of Assessment

Type	Method	Description	Length	Weighting	Final Assess'
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Summative	Coursework	Group assignment (2500 words) and presentation	0 hours	30%	Yes
Summative	Coursework	Individual assignment (1500 words)	0 hours	70%	Yes
Referral	Coursework	Supplementary assessment: Individual assignment (1500 words) and presentation	0 hours	70%	Yes
Referral	Coursework	Supplementary assessment: Individual assignment (1000 words)	0 hours	30%	Yes

Legacy Code (if applicable)

MAN4151M

Reading List

To view Reading List, please go to [rebus:list](#).