

Module Specification

Module Summary Information

1	Module Title	Strategic Management Accounting
2	Module Credits	20
3	Module Level	6
4	Module Code	ACC6020

5	Module Overview
<p>This module is designed to further develop knowledge and skills in the application of management accounting techniques. Building on the knowledge gained from levels 4 and 5, this module investigates how relevant strategic management accounting techniques, both quantitative and qualitative, can assist managers to control the performance of their business. Strategic management accounting is presented as a service function; a means to an end rather than an end itself. The aims are for you to understand and critically analyse the techniques, to be able to apply them to business situations, to be aware of their limitations, and make appropriate recommendations.</p> <p>An assessment with a 30% weighting is the first assessment in the module. This will be based on a case study and will require you to produce a business report; applying knowledge, comparing and contrasting opportunities, analysing data and qualitative information to make recommendations based on strategic costing techniques.</p> <p>The remaining 70% of the assessment will be an individual 3 hour examination which will take place at the end of the semester.</p> <p>This module follows on from earlier management accounting studies and further develops the management accounting pathway to provide students with the opportunity, subject to accreditation, to gain exemptions from a range of professional accounting qualification papers.</p> <p>The overall assessment strategy fits with that of the programme in ensuring students are given a balance between the examinations required to secure professional accreditation and assignments required to develop transferable skills.</p>	

6	Indicative Content
<ul style="list-style-type: none"> • Activity Based Costing • Strategic Cost Management • Pricing Strategies • Transfer Pricing • Performance Measurement 	

7	Module Learning Outcomes	
	On successful completion of the module, students will be able to:	
	1	Differentiate between and critically apply a variety of strategic cost accounting techniques.
	2	Advise and recommend appropriate courses of action based on a range of financial and non-financial information.
	3	Critically analyse and apply a range of strategic management accounting techniques used in performance management strategies.
	4	Evaluate divisional performance using a range of measurement techniques including transfer pricing strategies.

8	Module Assessment		
Learning Outcome			
	Coursework	Exam	In-Person
1, 2, 3	X		
1-4		X	

9	Breakdown Learning and Teaching Activities	
Learning Activities	Hours	
Scheduled Learning (SL) includes lectures, practical classes and workshops, peer group learning, Graduate+, as specified in timetable	48	
Directed Learning (DL) includes placements, work-based learning, external visits, on-line activity, Graduate+, peer learning, as directed on VLE	48	
Private Study (PS) includes preparation for exams	104	
Total Study Hours:	200	