

## MODULE DATA

<b>MODULE TITLE</b>		Strategic Management Accounting for Performance Enhancement			
<b>MODULE LEVEL</b>		7			
<b>MODULE CREDIT POINTS</b>		15			
<b>SI MODULE CODE (if known)</b>		44-NEW-00S			
<b>MODULE JACS CODE</b>		N400			
<b>SUBJECT GROUP</b>		Financial and Management Accounting			
<b>MODULE DELIVERY PATTERN (✓ as applicable or give dates for non-standard delivery)</b> NB "Semester 3" ends on 31 July each year					
<b>LONG (2 semesters)</b>		<b>SHORT (1 semester)</b>		<b>NON-STANDARD DELIVERY</b>	
Sem 1 & 2		Sem 1	✓	Start Date	
Sem 2 & 3		Sem 2		End Date	
		Sem 3			
<b>MODULE ASSESSMENT PATTERN (✓ as applicable - also complete Table A, Section 5, below)</b>					
Single Module Mark with Overall Module Pass Mark of 40%					✓
Single Module Mark - Pass/Fail only					
Up to Three Assessment Tasks with Pass Mark of 40% for each Task and Overall Module Pass Mark of 40%					
Up to Three Assessment Tasks - Pass/Fail only					
Other - if choosing "Other" please give further details of assessment pattern in the blank space below. <i>"Other" should be chosen where, for example, a PSRB has specified an overall Module Pass Mark of higher than 40% - if so, give details below and specify higher pass mark. Or, e.g., where PSRB has specified an Individual Task Pass Mark of higher than 40% give details in space below and complete final column in Table A, Section 5)</i>					
Overall Module Pass Mark if other than 40% (subject to approval)					%
<b>MODULE INFORMATION (✓ as applicable - also complete Table A, Section 5)</b>					
Is a timetabled examination required for the assessment of this module?					
Is a timetabled examination required for the reassessment of this module?					
Is the module delivered wholly by Distance Learning (i.e. not timetabled at SHU)					
Are any staff who are responsible for teaching on this module non-SHU employees?					
<b>MODULE STATUS (✓ as applicable to status of module in the context of current proposal)</b>					
<b>Unchanged:</b> an existing module, presented as unchanged from previous years					
<b>Modified:</b> an existing module being modified as a result of this validation, e.g. changes to delivery or assessment pattern, title, credit weighting etc					✓
<b>New:</b> new module to be approved through current validation process					
<b>If status is 'Modified', please give date when modified version is to be available from</b>				<b>Modified Version Available from 01/08/2009</b>	
<b>Breakdown of notional study hours by type</b> (Typically requires 10 hours of notional study time for 1 CATS credit)	<b>Tutor-Led (Contact Hours)</b>	<b>Tutor-Directed Study</b>	<b>Self-Directed Study</b>	<b>TOTAL STUDY HOURS for this Module</b>	
	30	60	60	150	

## 1 AIM OF THIS MODULE

As the business environment becomes more complex and global, there is an increasing need for managers to understand the role that management accounting plays in supporting strategy and driving performance. This module provides a platform for students to explore how management accounting control practices and systems are influenced and shaped by cultural, political, institutional, technological, competitive and environmental factors. The module aims to equip students with the ability to critically evaluate a range of management accounting practices and systems and the specific contexts within which they operate. Emphasis will be placed on both the theoretical and practical implications of management accounting and control issues within the global business environment.

## **2 BY ENGAGING SUCCESSFULLY WITH THIS MODULE YOU WILL BE ABLE TO**

- analyse the strategies and the associated business environment of specific organisational units;
- critically discuss the strengths and limitations of both traditional and modern management accounting concepts and techniques;
- critically evaluate how economic, political, social, cultural, institutional and competitive factors influence international business environment and as a consequence the design and use of management accounting processes and systems;
- analyse, synthesise and critically assess the theoretical and practical application of management accounting techniques to help organisations design and implement their strategies in order to advance their competitiveness;
- critically assess the role management accounting processes and systems play in driving the performance of organisations operate within various contexts, in particular transitional and developed economies.

## **3 THESE ARE EXAMPLES OF THE CONTENT OF THE MODULE**

- Strategic management theories and practice.
- Environment appraisal: various techniques and their application.
- Traditional management accounting theories and practices, such as total absorption costing, marginal costing and relevant costing.
- The concepts, techniques and application of modern strategic management accounting techniques, such as activity-based costing and management, customer profitability analysis, balanced scorecard, benchmarking, target costing, kaizen costing, life-cycle costing and value chain analysis.
- The relationship between environment, strategy and the design and use of management accounting and control systems and their impact on business decisions and enhancing performance.

#### **4        THESE ARE THE MAIN WAYS YOU WILL BE SUPPORTED IN YOUR LEARNING TO ACHIEVE THESE OUTCOMES**

- The module will be delivered through a mixture of lectures and seminars in various formats, such as group discussion, practical activities and student led research, discussion and presentations.
- You will receive a series of well-structured lectures that disseminate information and knowledge of theories, concepts and techniques in order to develop your understanding of various topics.
- Key topic areas will be elaborated in seminars through the use of case studies and practical exercises.
- You will be provided with a detailed module learning scheme which includes week-by-week teaching programme, reading list, seminar exercises and specialised readings.
- You will research in to and prepare solutions for a range of discursive and problem-related questions or case studies in advance of the seminars.
- The coursework assignments allow you to demonstrate your ability to research, use financial and non-financial information, transfer your understanding to various problem scenarios and then present your findings and argument in a critical and lucid manner.
- The module will be supported by the University's e-learning environment, such as Blackboard, which will provide a means of disseminating module materials, supporting communication, discussion forums and joint activities and providing formative and summative feedback to students.

#### **5        THESE ARE THE WAYS THAT WILL BE USED TO ENABLE YOU TO DEMONSTRATE YOU HAVE MET THE LEARNING OUTCOMES**

The module will be assessed through three pieces of coursework.

Assessment 1 = 20%

A group based assessment which may require students to conduct research in to, and analyse, the business environment and strategy of an allocated organisation. Alternatively, the teams may be required to critically evaluate the applicability of certain strategic management theories to specific organisations. Each group will present their findings in a student led seminar.

Assessment 2 = 40%

An individual project based around a student selected, or tutor allocated, organisation. You will need to research the organisation's strategy, evaluate their current management accounting and control systems and critically assess how strategic management accounting techniques can support their strategy. Presentation of the research findings and arguments is via a written assignment.

### Assessment 3 = 40%

An in-class time constrained assessment which aims to examine the students' ability to transfer theories and techniques introduced by this module to various business and problem scenarios.

To pass the module students need to obtain 40% or more from the weighted average marks of the three coursework exercises. There is no in-module retrieval.

In the coursework you need to demonstrate:

- an extensive knowledge of strategic management and management accounting concepts, theories and techniques;
- ability to apply strategic management and management accounting concepts and theories to the scenarios posed by the coursework exercises;
- ability to apply appropriate management accounting procedures and techniques in order to generate relevant information to support decision making and argument;
- ability to research and extract relevant information from various sources in order to compose and support your analysis and argument.
- ability to express your viewpoint and draw conclusions and recommendations tying them in with the scenarios posed by the coursework exercises;
- ability to produce academic and professional writing. Your analysis must be appropriately referenced;
- an appreciation of the limitations and ambiguities of knowledge in strategic management and management accounting and willingness to challenge the status quo.

**TABLE A: ASSESSMENT TASK INFORMATION**

ASSESSMENT TASK	% weighting of overall module mark	Duration of task / word count / length of exam	In-module retrieval available?	Individual task pass mark ONLY IF OVER 40%**
Group research and presentation	20%	20-minute presentation	No	
Individual written coursework based on a student selected or tutor allocated organisation	40%	3,000 words	No	
Time constrained assessment	40%	2 hours	No	

**TABLE B: RE-ASSESSMENT TASK INFORMATION**

ASSESSMENT TASK	% weighting of overall module mark	Duration of task / word count / length of exam	Individual task pass mark ONLY IF OVER 40%**
Individual written coursework based on an allocated organisation		4,000 words	

**6 THIS IS HOW YOU WILL BE GIVEN FEEDBACK ON YOUR PERFORMANCE**

- You will receive formative feedback through tutor and peer dialogue in seminar sessions on your ability to understand and answer seminar questions.
- Detailed assessment criteria will be provided to direct students' effort. The information also enables students' to evaluate their own performance prior to assessment submission.
- You will receive feedback from your module tutor on your coursework assignments within four weeks of submission.
- For the group coursework presentation you will receive both formative and summative feedback from your team members. Peer assessment based on feedback from your team will be adopted in the group project.
- The coursework exercises at different stages of the semester allow you to gauge your performance and your progress on the module over time.
- This module emphasises professional development through self- and group-assessment and reflection.
- Overall module performance will be provided after the examination board has considered the results.

**7 THESE ARE EXAMPLES OF THE KEY LEARNING RESOURCES YOU WILL USE**

- Core course textbooks provide essential readings for the module.
- The use of supplementary text books, academic articles, industry reports and other relevant on-line materials allows you to gain deeper understanding of the subject matter.
- A detailed module learning scheme directs you to appropriate readings on a topic by topic basis, along with a range of seminar exercises and topic-specific learning outcomes.
- Seminar activities and coursework assignments will make an extensive use of case studies, practical research into best practice and discussion amongst the academic and professional communities.
- An integrated Module Blackboard site contains lecture slides, suggested solutions, links to useful subject matters on the World Wide Web, module wide announcements and the Grade Centre for both summative and formative feedback on coursework assessments.

