

<b>Module Details</b>	
<b>Module Title:</b>	Strategic Management Accounting
<b>Module Code:</b>	AFE7506-B
<b>Academic Year:</b>	2019-20
<b>Credit Rating:</b>	20
<b>School:</b>	School of Management
<b>Subject Area:</b>	Accounting, Finance and Economics
<b>FHEQ Level:</b>	FHEQ Level 7 (Masters)
<b>Pre-requisites:</b>	
<b>Co-requisites:</b>	

<b>Contact Hours</b>	
<b>Type</b>	<b>Hours</b>
Lectures	24
Seminar	12
Directed Study	164

<b>Availability</b>	
<b>Occurrence</b>	<b>Location / Period</b>
BDA	University of Bradford / Semester 2 (Feb - May)

<b>Module Aims</b>
<p>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.</p>

<b>Outline Syllabus</b>
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 and target costing and activity-based management. Issues related to budgeting and control.  
 Decision making techniques such as CVP analysis, limiting factors, pricing decisions etc.  
 Strategies and styles of divisional control.  
 Performance measurement and control.  
 Balanced scorecard, value chain analysis, strategic profitability analysis, transfer pricing, capital investment appraisals and environmental cost accounting.

### Learning Outcomes

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

### Learning, Teaching and Assessment Strategy

This module is delivered using a combination of formal lectures and student-led seminars.  
 This module is assessed via a summative closed book exam.

### Mode of Assessment

Type	Method	Description	Length	Weighting
Summative	Examination - closed book	Closed book examination	2.5 hours	100%
Formative	Classroom test	Closed book mock exam questions that are marked as per the final exam criteria and feedback provided.	2.5 hours	%

### Reading List

To access the reading list for this module, please visit <https://bradford.rl.talis.com/index.html>.

*Please note:*

*This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.*