IB9BC-15 Strategic Management Accounting

26/27

Department
: Warwick Business School

Level
: Taught Postgraduate Level

Module leader
: Ellertone Ndalama

Credit value
: 15

Module duration
: 9 weeks

Assessment
: 20% coursework, 80% exam

Study location
: University of Warwick main campus, Coventry

Description

Introductory description

The module will cover technical aspects of performance measurement systems which will develop the technical skills of students. The module will also enhance students' understanding of the links between management accounting and strategy.

Module web page

Module aims

This module will develop the technical skills of students as well as enhancing their understanding of the behavioural consequences of management accounting processes, enabling strategic decision-making.

Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

The module material will include some or all of the following topics:
Cost behaviour.
Financial management.
Short term decision making.
Product costing and pricing decisions.
Business performance measurement.
Strategic management accounting.

Learning outcomes

By the end of the module, students should be able to:

- Demonstrate an understanding of the main goal-oriented theories of human behaviour and relate them to the design of performance evaluation systems in organisations.
- Demonstrate an advanced understanding of various organisational structures and performance measurement designs, including unintended consequences of measuring certain behaviours.
- Critically evaluate different costing systems and predict the decisions (good and bad) which they may lead to under particular circumstances
- Critically appraise performance measurement systems and evaluate their effectiveness.
- Develop predictions regarding human responses to various performance measurement methods.
- Develop predictions relating to the firm-level outcomes of internal divisional reward systems.

Indicative reading list

Reading lists can be found in Talis

Subject specific skills

Design effective reward systems in various contexts.
Set product prices and make product mix decisions in a multi-product environment.
Calculate product costs under different systems.

Transferable skills

Communication skills
Problem solving

Study

Study time

Type	Required
Lectures	9 sessions of 1 hour (12%)
Practical classes	9 sessions of 1 hour (12%)
Online learning (scheduled sessions)	9 sessions of 1 hour (12%)
Private study	49 hours (64%)
Total	76 hours

Private study description

Private study to include preparation for lectures and seminars

Costs

No further costs have been identified for this module.

Assessment

You do not need to pass all assessment components to pass the module.

Assessment group D5

	Weighting	Study time	Eligible for self-certification
Assessment component			
Group Report	20%	74 hours	Yes (extension)
Reassessment component is the same			
Assessment component			
Centrally-timetabled examination (On-campus) • Answerbook Green (8 page) • Students may use a calculator	80%		No
Reassessment component is the same			

Feedback on assessment

Assessments are graded (%) using standard University Postgraduate Marking Criteria. Overall percentage marks are awarded for examination performance and general examination feedback is provided to the cohort.

Past exam papers for IB9BC

Availability

There is currently no information about the courses for which this module is core or optional.