



UNIVERSITI TEKNOLOGI MARA

ACC885: MANAGEMENT ACCOUNTING BUSINESS STRATEGY

<b>Course Name (English)</b>	MANAGEMENT ACCOUNTING BUSINESS STRATEGY <b>APPROVED</b>
<b>Course Code</b>	ACC885
<b>MQF Credit</b>	5
<b>Course Description</b>	E3 builds on the insights from E1 and E2 about how organisations effectively implement their strategies by aligning their structures, people, process, projects and relationships. E3 aims to develop the skills and abilities of the strategic leaders of organisations, enabling them to create the vision and direction for growth and long-term sustainable success of organisation. This involves successfully managing and leading change within the process of strategy formulation and implementation.
<b>Transferable Skills</b>	Technical skills Business skills People skills Leadership skills
<b>Teaching Methodologies</b>	Lectures, Tutorial, Discussion
<b>CLO</b>	CLO1 Evaluate the influence of key external factors on an organisation strategy. CLO2 Evaluate ethical issues from the organisation's interaction with its environment. CLO3 Evaluate the process of strategy formulation. CLO4 Evaluate tools and techniques used in strategy formulation. CLO5 Recommend the important aspects of organisational change. CLO6 Evaluate tools and methods for successfully implementing a change programme. CLO7 Recommend change leadership processes in support of a strategy implementation. CLO8 Evaluate the tools and techniques of strategy implementation. CLO9 Evaluate the information systems requirements for successful strategic implementation.
<b>Pre-Requisite Courses</b>	No course recommendations
<b>Topics</b>	
<b>1. The process of strategy formulation</b> 1.1) Levels of strategy 1.2) Strategic planning process 1.3) The roles and responsibilities of directors 1.4) The role of the management accountant	
<b>2. Strategic analysis</b> 2.1) Mission, vision and stakeholders 2.2) Ethics and corporate social responsibility 2.3) External environment analysis 2.4) Internal environmental analysis	
<b>3. Position and gap analysis</b> 3.1) Position audit 3.2) Forecasting 3.3) Scenario planning 3.4) Game theory 3.5) Option theory	

<p><b>4. Strategic options and choice</b></p> <p>4.1) Porter's generic strategies  4.2) Ansoff's product-market growth framework  4.3) Diversification  4.4) Product portfolio theory  4.5) Acquisition  4.6) Joint development methods  4.7) Divestment  4.8) Internal growth  4.9) Evaluating strategies</p>
<p><b>5. The performance mix</b></p> <p>5.1) Strategic control process  5.2) Financial and non-financial measures  5.3) The balanced score card  5.4) The performance pyramid  5.5) Bench marking  5.6) Divisional performance  5.7) Problems with performance management  5.8) The role of the management accountant in performance</p>
<p><b>6. Information and E-business</b></p> <p>6.1) Ealrs' three level of strategy in information technology (IT)  6.2) The strategic context of IT  6.3) IT and the value chain  6.4) McFarland's grid  6.5) E-business  6.6) Latest developments in E-business  6.7) Aligning information systems with business strategy</p>
<p><b>7. Information for advantage and knowledge management</b></p> <p>7.1) Marketing  7.2) Data warehousing  7.3) Data mining  7.4) Big Data  7.5) Knowledge management</p>
<p><b>8. Customer, suppliers and supply chain management</b></p> <p>8.1) Supply chain management (SCM)  8.2) Relationships with suppliers  8.3) Upstream SCM  8.4) Relationship with customers  8.5) Customer account profitability  8.6) Customer lifetime value  8.7) Downstream SCM  8.8) Customer acquisition, retention and extension</p>
<p><b>9. Change management</b></p> <p>9.1) Understanding the context of change  9.2) Managing the change process</p>

Assessment Breakdown		%		
Final Assessment		100.00%		
Details of Continuous Assessment				
	Assessment Type	Assessment Description	% of Total Mark	CLO
Reading List	Recommended Text	Kaplan Publishing UK 2014, <i>Strategic Level - Strategic Management (Paper E3)</i> , First Ed., 13, Kaplan UK [ISBN: 978-1-78415-1]		
Article/Paper List	This Course does not have any article/paper resources			
Other References	This Course does not have any other resources			