



UNIVERSITI TEKNOLOGI MARA

ACC888: TEST OF PROFESSIONAL COMPETENCE IN MANAGEMENT ACCOUNTING (TOPCIMA)

Course Name (English)	TEST OF PROFESSIONAL COMPETENCE IN MANAGEMENT ACCOUNTING (TOPCIMA) APPROVED
Course Code	ACC888
MQF Credit	5
Course Description	The strategic level case study exam assesses what the students have learnt from E3 syllabus and reflects real-life work situations. E3 Strategic case study exam aims to develop skills and abilities of 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 strategic formulation and implementation.
Transferable Skills	Technical skills Business skills People skills Leadership skills
Teaching Methodologies	Lectures, Case Study
CLO	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 Advise on 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.
Pre-Requisite Courses	No course recommendations
Topics	
1. The process of strategy formulation 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	
2. Strategic analysis 2.1) Mission, vision and stakeholders 2.2) Ethics and corporate social responsibility 2.3) External environment analysis 2.4) Internal environmental analysis	
3. Position and gap analysis 3.1) Position audit 3.2) Forecasting 3.3) Scenario planning 3.4) Game theory 3.5) • Option theory	

4. Strategic options and choice

- 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

5. The performance mix

- 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

6. Information and E-business

- 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

7. Information for advantage and knowledge management

- 7.1) Marketing
- 7.2) Data warehousing
- 7.3) Data mining
- 7.4) Big Data
- 7.5) Knowledge management

8. Customer, suppliers and supply chain management

- 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

9. Change management

- 9.1) Understanding the context of change
- 9.2) Managing the change process

Assessment Breakdown		%	
Final Assessment		100.00%	

Details of Continuous Assessment	Assessment Type			Assessment Description		% of Total Mark		CLO	
	Reading List	Recommended Text	<ul style="list-style-type: none"> Chartered Institute of Management Accountants 2014, <i>CIMA Strategic Case Study (M15/N15) - Study Text</i>, First Ed., 11, Kaplan United Kingdom [ISBN: 9781784152031] Chartered Institute of Management Accountants 2014, <i>E3 Strategic Management - Study Text</i>, First Ed., 13, Kaplan United Kingdom [ISBN: 9781784151256] 						
Article/Paper List	This Course does not have any article/paper resources								
Other References	This Course does not have any other resources								