MODULE OF STRATEGIC MANAGEMENT ACCOUNTING (SMA) a.y. 2018/2019

1. **Module Coordinator**:

Prof. Massimo Contrafatto; email: massimo.contrafatto@unibg.it

2. Lecturers

Prof. David Collison (University of Dundee)

Prof. John Ferguson (University of St. Andrews-UK)

Prof. Artie NG (The Hong Kong Polytechnic University- Hong Kong)

Dr. Alessandro Silva

3. Tutors: Dott. Marco Paredi; Dott.ssa Iris Burgia, Dott.ssa Mazzola

Classes*:

Tuesday: 12:30-14:30;

Thursday: 10:30-12:30

Friday: 8:30-10:30.

Office hour: (1st sem) Prof. Contrafatto: Martedì: 16:30-17:30 (ufficio 175 bis)

Reading List

1. Recommended Textbook:

Drury, J C., 2015, Management and Cost Accounting, 9th ed., International Thomson Business Press. Please note that previous editions (e.g. the 7th ed.), will be sufficient in the majority of situations

2. Academic articles:

In a number of lectures (especially in the second part of the module), additional required reading will be provided. Further information about the reading list for each class is provided online in the 'class' web page (i.e. E-learning Moodle)

3. Lectures, Workshops & Tutorials Handouts

Handouts of lectures and workshops will be available online in the 'class web page'. (Note that handouts will be uploaded at the conclusion of the week classes).

Reading List (cont)

4. *Other:*

We also encourage wider independent reading around different topics by browsing the management accounting journals in the library including Management Accounting, Management Accounting Research (UK), Journal of Management Accounting Research (USA). Other journals such as, Accounting, Auditing and Accountability Journal, and Accounting, Organisations and Society often include papers on management accounting.

Note

In several occasions students are required to prepare in advance workshops by reading suggested articles/papers.

ASSESSMENT

1. The module is assessed by means of a written exam, which focuses on theoretical and practical aspects. In particular, the theoretical part consists of open ended, multiple choice and essay-type questions. In addition, the exam includes one or two numerical and calculation type questions. Further, details of the assessment are available online in the 'Module Outline'.

2. Midterm exams are scheduled for November (1st part after 8 weeks) and January (2nd part at the end of 12 weeks).

3. *Please note that:*

ASSESSMENT

i.   Each student needs to achieve a mark of 18/30 or above to obtain a 'pass' grade. Any mark below 18 will be considered as a 'fail' and students will be required to resit.

ii. November mid-term exam mark is valid until Feb 2019. Students are required to pass the 'second part' of the exam either in Jan or Feb. If students fail to do so, a resit for the entire module is required.

iii. Students who are not doing the pre-exam in November (or do not 'pass' it) are required to take the FULL exam for the entire module starting from January onwards. The final grade of the FULL exam is the weighted mean of the two mid-term exams (first weighting 2/3 and the second 1/3).

EXAM DATES

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MODULE OUTLINE