



MAKERERE UNIVERSITY BUSINESS SCHOOL

FACULTY OF COMMERCE, DEPARTMENT OF ACCOUNTING

**MASTER OF SCIENCE IN ACCOUNTING AND FINANCE (MSCA&F) STRATEGIC
MANAGEMENT ACCOUNTING (ACC7103) AY 2024/2025, YEAR 1; SEMESTER ONE.**

Presentation Structure

1. **Introduction** (2 marks)
 2. **Discussions** (8 marks)
 3. **Case Study Analysis** (5 marks)
 4. **Conclusion and Recommendations/ takeaways** (5 marks)
 5. **Presentation** (10 marks)
 6. Maximum of four pages
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Types of information needed for stakeholder decision-making

Question One: Types of Information Needed for Stakeholder Decision-Making

i. The role of management accountants in influencing stakeholder decision-making

- What are the key types of information that management accountants provide to various stakeholders (e.g., shareholders, executives, customers)?
- How does the information provided by management accountants influence the strategic and operational decision-making processes of stakeholders?
- Can you provide a case study or example where the data-driven insights from management accountants played a critical role in stakeholder decision-making?
- What are the ethical responsibilities of management accountants in ensuring accuracy and transparency when sharing information with stakeholders? **(15 Marks)**

ii. Pitfalls in evaluating major information needs

- ✓ What are the common challenges and pitfalls faced by companies when identifying the information needs of different stakeholders?
- ✓ How can management accountants help avoid the misalignment of information provided to different stakeholders?
- ✓ What impact do biases and assumptions have on the accuracy and relevance of the information provided for decision-making?
- ✓ Discuss real-world examples where misinformation or poorly evaluated data led to suboptimal stakeholder decisions.

(15 Marks)

Question Two: Balancing Stakeholder Requirements and Information Delivery

- i. Analyze how different levels of information (strategic, tactical, operational) affect decision-making at various levels of an organization. Discuss how each of these information types is critical for balancing the needs of different stakeholders. *(15 marks)*
- ii. How can management accountants help ensure that information delivery is aligned with an organization's strategic objectives? Discuss the potential consequences of failing to link information systems with strategic goals, and the ways management accountants can mitigate these issues. *(15 marks)*

Question 3: Information System—Upgrading or replacing information systems

- I. Evaluate the factors that drive an organization to upgrade or replace its information systems. What are the internal and external stimuli that typically necessitate such changes? *(15 marks)*
- II. Discuss the process of conducting a preliminary assessment of both new and existing information systems. How would you approach the evaluation of a proposed solution, considering the needs of the organization and its stakeholders? *(15 marks)*

END OF THE ASSIGNMENT