

PROFESSIONAL ACCOUNTANCY QUALIFICATION DETAILED SYLLABUS

DIPLOMA STAGE: LEADERSHIP & MANAGEMENT

1. INTRODUCTION AND SCOPE

CIPFA's Statement of Expertise identifies the key capabilities and standards of performance expected of a CPFA within 5 years of initial qualification. The CIPFA Professional Accountancy Qualification is designed to provide the professional education element of CIPFA's qualification scheme, equipping the newly-qualified CPFAs with the technical and managerial knowledge and skills which underpin the capabilities described in the Statement of Expertise. Each module of the Professional Accountancy Qualification contributes to the attainment of a range of these capabilities.

This module is part of the Diploma stage of the CIPFA scheme. The module will deliver a series of objectives (see below) which represent the standard of attainment expected of a Diploma level student. This level of attainment, coupled with initial professional development activities will enable the CPFA to perform to the standards specified in areas of the Statement of Expertise as described below.

2. LINKAGES

This module will introduce students to the principles of organisations and management and give a broad understanding of how organisations operate, behave and are managed. The emphasis is on the broad principles of management and common features of organisations. However, the particular nature of different types of organisation, and in particular those of the public services, will be highlighted.

This module will be new to students at the Diploma level and as such has no strong links back to the Certificate stage. However, given the nature of Leadership & Management as a subject area, students will need to be aware of aspects of the syllabi for a number of other Professional Diploma modules i.e. Governance & Public Policy, Audit and Assurance and Accounting for Decision Making in particular. This module also forms a strong foundation for much of what will need to be applied in the Final Test of Professional Competence, most specifically in terms of the Strategic Business Management module.

3. OBJECTIVES

On completion of the module, a successful candidate will be able to:

A) Describe the development of management and organisational theory and apply to a variety of organisational settings including public service organisations. (SOE: LSM1, LSM2, LSM3,GEV1, GEV2)¹ (15%)

B) Describe the role of the manager and the importance of effective management and leadership, and of ethical and professional standards.

¹ Note that these references link to specific areas of expertise described in the Statement of Expertise.

Apply these to workplace situations. (SOE: LSM1, LSM2, LSM3)
(20%)

C) Analyse the nature of human behaviour and the motivation of individuals and groups within organisations. (SOE: LSM1, LSM3, LSM4, CRPM1)
(15%)

D) Explain and evaluate the ways in which organisations can be structured.
(SOE: LSM3, PSR1, CRPM1, CRPM5) (10%)

E) Analyse the relationship between human resource management and approaches to the recruitment, selection, orientation and retention of staff. (SOE: LSM1, LSM2, SOFM1) (20%)

F) Explain the concepts of organisational change and organisational development and apply strategies to manage change. (SOE: LSM1, LSM2, CRPM1, CRPM4) (20%)

4. LEARNING OUTCOMES

A) Describe the development of management and organisational theory and its application to a variety of organisational settings including public service organisations.

The successful candidate will be able to:

A1) Describe the main influences on management behaviour within organisations:

- Organisational behaviour
- The psychological contract
- Management theory
- The classical approach
- Scientific management
- Bureaucracy
- Structuralism
- The human relations approach
- The systems approach
- The contingency approach
- The decision-making approach

A2) Apply management theories to practical situations

A3) Describe the nature of organisations and identify appropriate organisational structures in given workplace situations, after consideration of:

- The context of the organisation
- Formal and informal organisations
- Components of an organisation
- Public v private organisations
- The influence of technology
- Organisational policies, strategies and objectives
- Organisational stakeholders
- Values and ethics

Corporate governance
Quality

- A4) Interpret the development of management and organisational theory and apply to the unique nature of public service organisations:
quality within a public service environment
accountability
ethical behaviour.

B) Describe the role of the manager and the importance of effective management and leadership, and of ethical and professional standards. Apply these to workplace situations.

The successful candidate will be able to:

- B1) Describe the processes of management:
Levels of management
Managerial tasks and delegation
Management by objectives
The role of the Finance Manager
- B2) Describe the nature of leadership:
The meaning of leadership
Approaches to leadership
Leadership styles
- B3) Identify factors that contribute to effective leadership and apply these to workplace situations.
- B4) Explain the specific managerial and leadership responsibilities involved in managing professionals.
- B5) Apply professional standards, values and ethics to workplace situations.

C) Analyse the nature of human behaviour and the motivation of individuals and groups within organisations.

The successful candidate will be able to:

- C1) Explain the nature of individual human behaviour and apply to workplace situations:
Individual behaviour and personality
Nomothetic and idiographic approaches
Cognitive theory
Stress and the individual
Strategies to motivate staff within the organisational setting (content and process theories)
- C2) Describe the importance of learning and creativity and apply to both organisations and individualism in a workplace situation.

- C3) Explain and analyse the impact of groups on organisational performance:
- Organisational culture
 - Groups within organisations
 - Formal and informal groups
 - Group formation, development and maturity
 - Group performance and effectiveness
- C4) Identify causes of conflict within organisations and apply strategies to overcome this effectively.

D) Explain and evaluate the ways in which organisations can be structured.

The successful candidate will be able to:

- D1) Explain the importance of organisation structure
- D2) Evaluate the impact of design on the effectiveness of organisations
- D3) Identify appropriate organisational structures that recognise the importance of:
- Levels of organisation
 - Dimensions of structure
 - Divisionalisation
 - Centralisation and decentralisation (e.g. Finance Functions)
 - Span of control
 - Flatter organisations
 - Line and staff organisations
 - Matrix organisations
 - Influences on organisational structure
 - Alternative organisational structures

E) Analyse the relationship between human resource management and approaches to the recruitment, selection, orientation and retention of staff.

The successful candidate will be able to:

- E1) Analyse the relationship between job satisfaction and effective performance:
- Human resource planning
 - Job design (job satisfaction, enrichment and empowerment)
 - Quality circles
 - HRM policies, activities and functions
 - Performance appraisal including management by objectives
 - Employee relations
- E2) Identify suitable approaches for the recruitment, selection, orientation and retention of staff.

F) Explain the concepts of organisational change and organisational development and apply strategies to manage change.

The successful candidate will be able to:

- F1) Explain the concepts of organisational change and organisational development.
- F2) Describe the reasons for change and barriers to change within organisations.
- F3) Explain the change management process and apply strategies to ensure that change is managed effectively:
 - Planning change
 - Involving stakeholders
 - Overcoming resistance to change
 - Communication
 - Behavioural and motivational issues