

Module Syllabus

MIM103 – Strategic Management and Analytics (Online)

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Term, year:	Summer 2024
Number of ECTS:	8
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1. Module Description

This unit aims at developing skills and competencies to prepare students to successfully develop and criticize strategies that help companies succeed in the global marketplace. In a globalized world in which companies and organizations confront multinational competition and have opportunities in an increasing number of markets, it is crucial to develop a good



understanding of strategic management tools. Students also learn how to take strategic business decisions by diagnosing problems and developing solutions by using appropriate business analytics models. Upon completion of the unit, students will demonstrate capability in using knowledge and skills of strategic management for finding solutions that require rational decision-making to meet the challenges of the global economy.

NOTE: The content of this module is regulated by the Malta Further and Higher Education Authority (MFHEA).

2. Module Learning Outcomes

Competencies – at the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) C.1. Create a research-based diagnosis to strategic management issues within an organization by integrating knowledge of models drawn from other business disciplines;
- b) C.2. Take responsibility for critical engagement with theoretical, practical and ethical considerations relating to outcomes of strategic management;
- c) C.3. Manage and transform work contexts that are complex and unpredictable and require new strategic approaches based on analysis of internal and external environment;
- d) C.4. Demonstrate the ability to respond to the fast-changing business environment by using business analytics.

Skills – at the end of the module/unit the learner will have acquired the following skills:

Applying knowledge and understanding

The learner will be able to:

- a) S.1. Demonstrate capability in adapting to the fast-changing business environment by leveraging the strategic direction of an organization in accordance with the market conditions and long-term strategic goals;
- b) S.2. Be able to reflect on social and ethical responsibilities linked to the application of particular business strategies;
- c) S.3. Demonstrate problem-solving skills in business situations by explaining, interpreting, and applying business analytics to strategic decision-making;
- d) Demonstrate capability in using multiple methods, techniques, and topics related to strategic analysis by evaluating different types of data and adapting the techniques to be used accordingly.

Judgement Skills and Critical Abilities – at the end of the module/unit the learner will have acquired the following judgement skills and critical abilities:

The learner will be able to:

- a) JS.1. Perform critical evaluation of market conditions and the current situation of an organization to solve strategic management problems;
- b) JS.2 Judge the structure and approach of the strategic analysis and the justification for strategy proposals;
- c) JS.3. Perform critical analysis of the validity of analytics-based recommendations in the context of specific strategic decisions.

a) 3. Module Topics and Content

Week	Topics and Content	Engagement Activities	Assessment	Readings
Week 1	<p>Session 1</p> <p>Topic 1: Introduction to Strategic Management & Analysis</p> <p>Content: -Introduction -Strategy -Categories of strategies – distinguishing between business and corporate strategy -What is strategic management?</p>			<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. The Strategic Management Inputs. Part 1. Chapter 1. Page2-27</p>
	<p>Session 2</p> <p>Topic 2 – Part 1: The Approaches to Strategy Modelling and Strategy-making</p> <p>Content -Strategic planning -The strategic planning process -The strategic plan tools</p>	<p>Activity 1: Practical Session – Building a Strategy Map:</p> <p>Situation:</p> <p>Walmart would like to expand their organic food section. They hired you as their Strategic Planner. So, tell us how you would create strategic objectives and help Walmart in reaching their goal.</p> <p>Instructions:</p> <p>-How do you intend to help the company to transition from the current state to a future one?</p> <p>-What are you going to do to bring about that change?</p> <p>Typical format to follow:</p> <p>a) Fill in the Company's present state and specify their future state.</p> <div data-bbox="584 1417 914 1487" data-label="Diagram"> </div> <p>b) Then you can follow the typical format below to create the strategic objective of Walmart to make that change a reality.</p> <div data-bbox="584 1630 887 1727" data-label="Diagram"> </div> <p>c) Conclude the strategic objective: Verb + Adjective + Noun = Strategic Objective</p> <p>Output details: Each learner will individually follow steps a), b) and c).</p>		<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. The Strategic Management Inputs. Part 1. Chapter 1. Page 2-27</p>

		<p>They will fill their answers in the typical formats. The learners can propose several strategic objectives if it will help the company to expand their organic products. The strategic objective should be concise (no more than 2 lines per objective).</p> <p>To be uploaded individually on the VLE.</p>		
Week 2	<p>Session 3</p> <p>Topic 2 – Part 2 The Approaches to Strategy Modelling and Strategy-making</p> <p>Content -Strategic vision and strategic direction -The strategic planning approaches -Importance, benefits and limitations</p>		<p>Formative Assessment 1 (10%):</p> <p>Moderate Effort Work Strategy Risk</p> <p>Requirements:</p> <p>Students need to define a strategic risk for a company of their choice.</p> <p>It is recommended to choose a real-life example where published data can be used.</p> <p>Students need to imagine what would happen during a quarterly business review. They should address the issue and propose solutions.</p> <p>It requires minor data and preparation.</p> <ul style="list-style-type: none"> - Small groups (A maximum of 4 students). -Learners should present their work in a PPT composed of 3-4 slides (500-700 words). Please write each step on a slide. -Learners can follow the scenario below to solve the issue. <p>Step 1: Define the problem</p> <p>An executive brings a problem to the table. (Background data is preferred).</p> <ul style="list-style-type: none"> • How should we ____? • This is a significant problem because ____. <p>What we have done so far is ____.</p> <ul style="list-style-type: none"> • What I would like the group to assist me with is ____. 	<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. The Strategic Management Inputs. Part 1. Chapter 2. Page 39-65</p>

			<p>Step 2: Clarification enquiries</p> <p>No solution to be provided at this step. The other members should ask clarifying questions to the executive. Each member should write their questions. The member role must be written next to its questions.</p> <p>For example, “The finance manager asks: Are we counting in the data set the 10% incentive plan?”</p> <p>Step 3: Solutions</p> <p>Round-robin approach, everyone in the room offers at least one solution to the problem.</p> <p>Step 4: Action</p> <p>The person with the problem examines the options, asks clarifying questions, and chooses one or two solutions (or a combination) that he or she will implement. The implementation draft should include action dates, action owners, resources, data and tools needed.</p> <p>Submit your assessment in PPT Slides and upload it individually on VLE.</p>	
	<p>Session 4</p> <p>Topic 3 Organizational Objectives, Classifications, Mission and Vision</p> <p>Content -What are the organizational objectives? -Types and classification: -Credible -Quantifiable and non-quantifiable Aggregate and disaggregated -Financial and economic -Strategic objectives</p>	<p>Activity 2: Direct Question and Response:</p> <p>Questions:</p> <ol style="list-style-type: none"> 1. Define the terms below: goal, objectives and strategy. 2. State the differences between goal, objective and strategy. 3. What are measurable objectives? Provide an example of a measurable objective. <p>Answers to be written on one page or 200 words with single space.</p> <p>To be uploaded individually on the VLE.</p>		<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. The Strategic Management Inputs. Part 1. Chapter 3. Page 77-95</p>

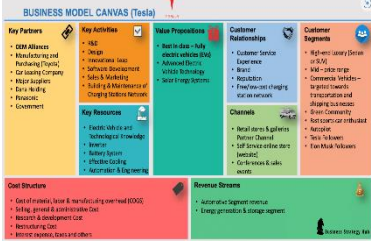
<p>Live session 1</p>	<p>Q&A session via MS Teams (link will be shared in VLE)</p>		
<p>Week 3</p>	<p>Session 5</p> <p>Topic 4 Strategical Analysis, Issues and Diagnostic</p> <p>Content</p> <p>1. Types of organizational strategical issues: -Business -Cultural -Governance -Political</p> <p>2. Strategical diagnosis procedure: -Business and industry life cycles -Cultural classifications -Ownership vs. control</p> <p>3. Tools and framework</p>	<p>Activity 3: Practical Skills – Root Cause Analysis Template:</p> <p>Problem statement:</p> <p>Uber Eats has been encountering unsatisfied reviews and order cancellations from customers during the past quarter. Customers were unhappy about Uber Eats delivery service.</p> <p>Instructions:</p> <p>-As a strategic risk analyst, you are assigned to find the root cause of this problem. Using the “5 Whys Analysis” template shown below, you begin by determining the source of the problem. This is known as the problem statement. In the pink area, write a brief explanation of the situation.</p> <p>-Consider why the situation occurred. Fill out the first blue area with your response. If the response does not adequately explain the problem's core cause, circle the N and go on to the next blue area. Repeat the procedure until you have found the underlying cause of the problem.</p> <p>-In the green section, write the root cause. Then, in the light blue area, indicate viable remedies to address the root problem.</p> <div data-bbox="614 1303 877 1668" data-label="Diagram"> </div> <p>Additional note: The learner must remember to mention the data collection of the orders delivered during the past quarter. Moreover, she/he must add the results of their best scores compared to the company's performance during the last quarter.</p>	<p>Formative Assessment 2: (20%):</p> <p>Set exercise:</p> <p>The exercise should be done in small groups (A maximum of 4 students).</p> <p>A business case for external opportunities and threats in a SWOT analysis.</p> <p>Assume you are the CEO of XWZ Consulting, Inc., a business that specializes in management consulting in a few sectors.</p> <p>Electro Co., your most recent customer, is an electric vehicle manufacturer wanting to restructure its whole business. They request a SWOT analysis before making such a severe choice. Your research colleague has collected a collection of facts (given below), and you must determine if they are external opportunities, external dangers, or neither.</p> <p>The facts:</p> <p>a) Consumers are projected to increase their demand by 7.5% for electric cars by 2024.</p> <p>b) A major competitor raised billions of dollars to reduce its unit cost.</p> <p>c) Electro Co. just hired a CEO who's considered a catalyst in the electric car industry.</p> <p>d) Governments have commented recently that they're looking to regulate electric cars due to safety concerns.</p> <p>e) Electro Co. recently lost its key sales officer who felt overwhelmed and quit his job.</p> <p>Once you are done with the selection, write your</p>

		<p>The learner can assume any possible root cause that relates to the problem statements.</p> <p>This practical exercise can be done individually.</p> <p>To be uploaded individually on the VLE.</p>	<p>analysis and specify the impact of each fact on the company's outcome.</p> <p>(A max of one page or 500 words in single space).</p> <p>Submit your assessment individually in a PDF format and upload it on VLE.</p>	
	<p>Session 6</p> <p>Topic 5 PEST Analysis, Forecasting and Critical Revisions</p> <p>Content -What is PEST analysis? -How does the PEST Model work?</p>			<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization. The Strategic Management Inputs.</i> Part 1. Chapter 3, Page 77-95 Part 2. Chapter 4. Page 104-133</p>
	<p>Session 7</p> <p>Topic 6: Part 1 Organizations' Situational Analysis and its Factors</p> <p>Content -What are the approaches of a situational analysis? -Factors to analyze in a situation (product, market, competition and demand)</p>			<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization. The Strategic Management Inputs.</i> Part 1. Chapter 3, Page 77-95 Part 2. Chapter 4. Page 104-133</p>
Week 4	<p>Session 8</p> <p>Topic 6 - Part 2 Organizations' Situational Analysis and its Factors</p> <p>Content -Market demand curve in microeconomics and its factors -Market segmentation -Product life cycle -Competitive position -Market structure and pricing</p>	<p>Activity 4: Direct Question and Response:</p> <p>Questions:</p> <p>Answer the following questions individually:</p> <p>a) What does the market demand curve show? -The demand for a specific good by a specific person. -The demand for a specific good in a given market. -The demand for all goods in a given market. -The total demand for all goods across an economy.</p> <p>b) Choco Company Ltd sells chocolates and has noted a decrease in the demand for chocolate across the board due to dissatisfaction with the taste. How should the company react?</p>		<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization. The Strategic Management Inputs.</i> Part 1. Chapter 3, Page 77-95 Part 2. Chapter 4. Page 104-133</p>

		<p>-The company needs to close business within a reasonable amount of time.</p> <p>-The company needs to think about manufacturing other products.</p> <p>-The company needs to figure out how to lure those customers back.</p> <p>-The company needs to readjust to make the chocolates more palatable.</p> <p>c) Which would have the biggest effect on a market demand curve for a whole city?</p> <p>-The whole city limits their use of goods by 15%.</p> <p>-Someone cutting their consumption by 50%.</p> <p>-A group of 100 people stops using the goods.</p> <p>-The supply of goods by a new manufacturer.</p> <p>To be uploaded on the VLE.</p>		
Live session 2	Q&A session via MS Teams (link will be shared in VLE)			
Week 5	<p>Session 9</p> <p>Topic 7 – Part 1 Internal Analysis of an Organization</p> <p>Content -Introduction to internal factors -Cost and profit analysis</p>	<p>Activity 5: Practical Skills - Cost Flashcards:</p> <p>Questions:</p> <p>1. Your company is going to produce 1,200 spoons. It costs you \$2.00 to make each spoon. What is your total variable cost to make all the spoons?</p> <p>2. Your company is going to begin making 200 spoons a day instead of 100. Your total costs were \$200, and now they are going to rise to \$240. What is your marginal cost?</p> <p>3. You need to make 1,000 spoons. Each spoon has a variable cost of \$1. Your fixed cost is \$4,000. What is your average total cost for the spoons?</p> <p>4. Let us suppose that in Country X, we have the option of producing 50 tons of wheat or 25 tons of meat. This is our cost-benefit analysis for creating these two items. Calculate the opportunity cost and interpret the results.</p> <p>Instructions:</p>	<p>Formative Assessment 3: (20%):</p> <p>Set Exercise – Building a Business Plan</p> <p>The Business Case:</p> <p>A local technological company in California plans to provide innovative cloud services for small, medium and startup businesses. Although this appears to be a promising business opportunity, the management team must first create a feasibility plan. A feasibility plan identifies challenges relating to a business and assists in determining whether the enterprise has a chance of success.</p> <p>Instructions:</p> <p>-The students will work in groups of 3-4 students per group. Each group must create a business plan by following an essay format.</p>	<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. The Strategic Management Inputs. Part 1. Chapter 3, Page 77-95 Part 2. Chapter 4. Page 104-133</p> <p>And /Or</p> <p>Lasserre, P., (2017). <i>Global Strategic Management</i>. Chapter 13 Global Financial Management. Page 342-356</p>

		-Each student will answer the questions individually. To be uploaded on the VLE.	<p>-(Refer to the section 4.1 Formative Assessments worksheets).</p> <p>-The learners should discuss concisely the first three elements of the business plan.</p> <p>-The students must elaborate the financial analysis and provide data assumptions.</p> <p>-The essay should be composed of 2-3 pages or 1000-1500 words in single space.</p> <p>-Upload the final essay on VLE.</p>	
	<p>Session 10</p> <p>Topic 7 – Part 2 Internal Analysis of an Organization</p> <p>Content -HR resources -Value chain and strategic advances profile</p>			Lasserre, P., (2017). <i>Global Strategic Management</i> . Chapter 14 Global Human Resource Management Page 369-388
Week 6	<p>Session 11</p> <p>Topic 8 Organizations' Rational Decisions</p> <p>Content -Strategical procedures -SWOT Analysis -Strategical changes</p>		<p>Formative Assessment 4: (10%):</p> <p>Set Exercise - Build a McKinney Matrix</p> <p>Situation: The GE-McKinsey Matrix is a tool that assists businesses in determining which of their Products, Services, or Business Units are worth investing in. In a group of 3-4 students, build a GE-McKinsey Matrix for a multinational company that you would pick).</p> <p>(Refer to the section 4.1 Formative Assessments worksheets).</p> <p>Group activity: 3-4 students.</p> <p>Instructions: -Draft the matrix with a detailed explanation of each variable in a power</p>	Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i> . Part 4. Case Studies, Case 2, page C-29 & Case 6, page C-80

			point (3- 5 slides maximum). -To be uploaded individually on the VLE.																				
	<p>Session 12</p> <p>Topic 9 Part 1 Strategic Planning and Decision-making and Problem-solving</p> <p>Content -Strategical planning and setting goals -Strategy assessment -Strategic decision-making and problem-solving</p>	<p>Activity 6: Group Work/Individual – Game Theory and Strategic Decisions:</p> <p>Prisoner’s dilemma example between Coca Cola and PepsiCo.</p> <p>Consider Coca-Cola against PepsiCo, and imagine the former is considering lowering the price of its drink. If it does, Pepsi may be forced to follow suit for its Cola to maintain its market dominance. Profits for both firms may suffer because of this.</p> <p>The payoff matrix below represents incremental dollar \$ profits in hundreds of millions.</p> <table border="1"> <tr> <td colspan="2">Coca-Cola vs. PepsiCo –</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">Payoff Matrix</td> <td>PepsiCo</td> <td>Cooperate</td> <td>Defect</td> </tr> <tr> <td rowspan="2">Coca-Cola</td> <td>Cooperate</td> <td>500, 500</td> <td></td> <td>0, 750</td> </tr> <tr> <td>Defect</td> <td>750, 0</td> <td></td> <td>250, 250</td> </tr> </table> <p>Instructions:</p> <p>-Extract all the possible strategical decisions, elaborate the outcomes of each company and find the profitable strategy.</p> <p>Activity group: 3-4 students per group.</p> <p>(Check worksheet 7).</p> <p>To be uploaded individually on the VLE.</p>	Coca-Cola vs. PepsiCo –					Payoff Matrix		PepsiCo	Cooperate	Defect	Coca-Cola	Cooperate	500, 500		0, 750	Defect	750, 0		250, 250		<p>Paper of Hindle G., Vidgen R. (2019). <i>Developing a business analytics methodology: a case study in the foodbank sector</i></p>
Coca-Cola vs. PepsiCo –																							
Payoff Matrix		PepsiCo	Cooperate	Defect																			
Coca-Cola	Cooperate	500, 500		0, 750																			
	Defect	750, 0		250, 250																			
	<p>Guest Speaker Session: Provide a critical grasp of the relationship between data and strategy. Data usage models to guide strategic choices; categorize and evaluate analytical models and approaches; and describe data and its role in management decision-making, and exemplify the practical applications of business analysis (e.g. benefits/costs/risks of entering a new market, developing a cost reduction strategy, pursuing an acquisition strategy).</p>																						
Live session 3	<p>Q&A session via MS Teams (link will be shared in VLE)</p>																						
Week 7	<p>Session 13</p> <p>Topic 9 Part 2 Strategic Planning and Decision-making and Problem-solving</p> <p>Content -Strategical planning and setting goals -Strategy assessment</p>	<p>Activity 7: Discussion:</p> <p>Tesla Business Model Canvas</p> <p>What lessons can we learn from Tesla? Discuss the BMC chart below.</p>	<p>Formative Assessment 5: Set Exercise (10%):</p> <p>Build on your reading topic in week 6.</p> <p>Each group of students will create the BMC model for a major global crisis announced in 2022.</p>	<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. Part 4. Case Studies, Case 19, page C-248</p>																			

	<p>-Strategic Decision-making and Problem-solving</p>	 <p>Instructions:</p> <p>-Students to discuss the Canvas model of Tesla based on the general outcome of the material. Students can draft their analysis and upload it on the discussion board on the VLE.</p> <p>Note: Week 6 reading will help in clarifying the BMC.</p>	<p>For instance, many multinational companies have been suffering from a supply chain crisis post-Covid. Pick a company and build its BMC based on the model example stated in the following paper.</p> <p><i>Paper of Hindle G., Vidgen R. (2019). Developing a business analytics methodology: a case study in the foodbank sector.</i></p> <p>To be uploaded individually on the VLE.</p>	
	<p>Session 14</p> <p>Topic 10 Data and Strategic Decisions</p> <p>Content</p> <p>-Data: definition, types and role in strategic management</p> <p>-Data analytical models and methods</p> <p>-Application: business analysis</p>			<p>Hitt, M., Ireland, D., Hoskisson R. (2019). Strategic Management: Concepts and Cases Competitiveness and Globalization. Part4. Case Studies, Case 9.page C-113</p>
<p>Week 8</p>	<p>Session 15</p> <p>Topic 11 Introduction to Regression Analysis</p> <p>Content</p> <p>-Data: panel and time series</p> <p>-Regression analysis and estimates projection</p> <p>-Balanced scorecard approach</p> <p>-Data patterns in time series model</p>	<p>Activity 8: Direct Questions and Response:</p>	<p>Formative Assessment 6: (20%):</p> <p>Audit Case Study Instructions:</p> <p>-Pick one of the case studies topics elaborated in section A. Then write an elaborate audit report. The audit report must follow the comprehensive steps stated in section B. You can work either individually or in teams.</p> <p>A. Case study:</p> <p>-Management fraud</p> <p>-Manipulation of accounting accounts</p> <p>-Falsifications of revenues</p> <p>-Misappropriation of collections</p> <p>B. Report outline:</p>	<p>Wang Y, Byrd TA. (2017). <i>Business Analytics-Enabled Decision-Making Effectiveness through Knowledge Absorptive Capacity in Health Care</i>. Journal of Knowledge Management 2017, 213(3),517-529</p>

		<p>1. What type of analysis assumes that a relationship exists between one or more variables and that a change in one variable will cause a change in the other variable?</p> <ul style="list-style-type: none"> -Causal method -Time series method -Guess-and-check method -Qualitative <p>2. In which quantitative method are trend, seasonal and cyclical components considered?</p> <ul style="list-style-type: none"> -Smoothing -Decomposition -Market research -Rule of thumb <p>3. Which of the following methods involves asking experts their opinion about a product or service?</p> <ul style="list-style-type: none"> -Delphi method -Indicator approach -Market research -Time series method <p>4. Which type of forecasting method is used when there's little or no historical data?</p> <ul style="list-style-type: none"> -Qualitative -Numerical -Quantitative -Anecdotal <p>5. Which of the following is NOT an example of a time series method?</p> <ul style="list-style-type: none"> -Decomposition -Delphi method -Smoothing -Rule of thumb <p>6. What does the term 'inverse correlation' mean as a part of regression analysis in business?</p> <ul style="list-style-type: none"> -None of the answers are correct. -When two variables have an extremely high correlation. -When one independent variable rises, the dependent variable drops. -The same as correlation, just related to different variables <p>7. What does the term 'correlation' mean as a part of regression</p>	<p>1. Background: Company's background can be elaborated based on the comprehensive details provided in section A.</p> <p>2. Findings and impact: Define the deficiency, provide numerical evidence and explain the table.</p> <p>3. Reasons: Conclude the reasons that allowed such an incident to happen.</p> <p>4. Action and follow-up: Write an action plan and define the owners, the action required and the timeline.</p> <p>C. Report format:</p> <p>The report should be in PDF format. A maximum of two pages (use your judgement). Font: Calibri Light Size: 12 To be uploaded on VLE.</p> <p>(Refer to the section 4.1 Formative Assessments worksheets).</p>	
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		<p>analysis in business?</p> <ul style="list-style-type: none"> -The degree to which two things change together. -A number between -100 and 100 that measures how good your model is at predicting your dependent variable. -The percentage of the dependent variable value that can be predicted by your independent variables. -The degree to which two variables have the same variable. <p>Instructions:</p> <ul style="list-style-type: none"> -Individual work – Check the answers in worksheet 9. <p>To be uploaded on VLE.</p>		
	<p>Session 16</p> <p>Topic 12 Part 1 Spreadsheet Models</p> <p>Content</p> <ul style="list-style-type: none"> - “What if “model -Auditing building case 			<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. Part 3 Chapter 10, page 310-333 & Chapter 11, page 344-372</p>
<p>Live session 4</p>	<p>Q&A session via MS Teams (link will be shared in VLE)</p>			
	<p>Session 17</p> <p>Topic 12 Part 2 Spreadsheet Models</p> <p>Content</p> <ul style="list-style-type: none"> -Forecasting spreadsheet -Prescriptive spreadsheet 			<p>Lasserre, P., (2017). <i>Global Strategic Management</i>. Chapter 16 Current and Future Trends in Globalization, page 424-442</p>
<p>Week 9</p>	<p>Session 18</p> <p>Topic 13 Risk Analysis</p> <ul style="list-style-type: none"> -Risk analysis concepts -Application -Monte Carlo simulation 	<p>Activity 9:</p> <p>Group activity:</p> <p>Observe the Risk Analysis dashboard (Worksheet 12) and analyze it based on the topic 13 outcomes.</p> <p>Fill in the Risk Matrix, based on your observations.</p> <p>To be uploaded individually on the VLE.</p>		<p>Hitt, M., Ireland, D., Hoskisson R. (2019). <i>Strategic Management: Concepts and Cases Competitiveness and Globalization</i>. Part 4 Case Studies, Case 20, page C-259</p>

Week 10	Session 19 Revision	Quick review of the assessments and the main topics.		H. Igor Ansoff, Daniel K., A.O. Lewis, Roxanne Helm-Stevens, Rick Ansoff, (2018). <i>Implanting Strategic Management</i> . (3 rd Edition). Part II, page 8-17. Part III, page 18-21
	Session 20 Revision	General Q&A – Revision session		H. Igor Ansoff, Daniel K., A.O. Lewis, Roxanne Helm-Stevens, Rick Ansoff, (2018). <i>Implanting Strategic Management</i> . (3 rd Edition). Part IV, page 22-25. Part V, page 26-31
Week 11	Submission of the Summative Assessment Activities			

4. Module Assessment

The assessment of this Module consists of Formative and Summative assessment activities listed in the table 1 and described in the table 2 below:

Table 1:

Online Learning 100%	
Formative	Summative
22 hours	18 hours
Set Exercise/Case Study (individual and groups) (90%)	Written Assignment (2000 words) – 50%
	Written Assignment (2000 words) – 50%

*Prefinal grade is based on the Formative Assessment activities, and it is not a part of a module final grade. **Students should have over 50 points of the prefinal grade to submit summative assessment activities representing module final grade.***

Table 2:

Formative	Summative
Oral Assessment/ Online Participation: Each week, students will have to participate in a discussion forum, with questions covering the topics of the week. This will help students to interact with different perspectives due to the diversity of participation, as well as	

to develop proficiency in understanding and applying concepts and developing critical thinking.	
Set Exercise/Case Study: Throughout the unit, students practice the application of knowledge, analytical, problem-solving or evaluative skills and receive timely feedback. As a result, students will be ready to provide a practical analytical solution to various problems presented in the unit by using skills and knowledge acquired.	Written Assignment: Students select a real multinational organization and identify a strategic issue in this organization. Students should provide a comprehensive internal and external analysis of this organization and the company's position on the market.
	Written Assignment: In the second assignment students work on the same organization and research data that can allow them to design an appropriate strategy. Students then develop a strategy for this organization and describe the main implementation stages of this strategy.

The passing grade for the module is 60%.

4.1. Summative Assessment 1

Written Assignment: Individual Task

Students select a real multinational organization and identify one strategic issue in this organization. Students should provide a comprehensive internal and external analysis of this organization and analyze its position on the market. Moreover, students must introduce a prescriptive analysis of the strategical issue encountered.

To accomplish this project, each student must write a mini research paper on a multinational organization of their choice (regardless of its size).

Task 1:

- Select a multinational organization for extensive analysis. Students may select any sector of the economy and any country.

Objectives:

- This assessment activity is a research essay designed to examine the student's ability to apply strategic management concepts into a real-life organization using various theoretical frameworks from the module. Write a judgement using pertinent modules ideas on how the company's strategic objectives are set in the context of its vision and mission.

Task 2:

- Identify the major strategic issue the organization faces as it strives to develop and preserve competitive advantage.

Objectives:

- Critically engage with the key issues in building strategical analysis.

Task 3:

- Students must conduct internal and external analysis and provide all the evidence by gathering information from websites journals and articles.

Objectives:

- Utilize the right approach in conducting an internal analysis of the organization by comprehensively using various internal elements that need to be considered in strategic planning such as cost and marginal analysis, profit maximization, accounting ratios, value chain and others.
- Gather and interpret relevant data by using companies balance sheet, return on revenue, growth rates, ratings and other data analytics tools to enhance the strategical analysis and assimilate facts with evidence.

Task 4:

- Conduct a Formative Evaluation of the company position based on the external and the internal facts and information gathered in the previous task. The formative analysis should follow the PEST and the SWOT models. Students must illustrate the model's matrix and narrate the status of the company.

Objectives:

- Interpret and use relevant market data to assess the company's position.
- Demonstrate theoretical frameworks with practical application.

Task 5:

- Conclude the essay with a prescriptive analysis for the organization.

Objectives:

- Use the sense of creativity in proposing the right strategic management approach.

Guidelines:

The following guidelines describe the chronological order of the main requirements. Students must follow the instructions below to present a high-quality outcome.

- **Select an organization** with adequate public information to do the study, such as yearly reports and an informative website. It may also make sense if the organization is well-known enough that stories about it are written in the business and general press.
- The essential requirement is that the organization chosen should **exist** and is presently **trading**. It must have enough history and data to assess its current situation.
- Pick an organization that is **dealing with a strategic challenge** (highly advised). The more clearly identified the issue, the better.
- For instance, if the competition increases during the recession, many firms will be impacted. Yet, if we know that the increased competition is due to, for example, poor management, innovation etc. then it will be more helpful for the group to focus their analysis.
- Companies with several market shares and divisions are not recommended. This will not lead to an effective study and students might lose marks.

These **strategic issues addressed** must be both **internal** and **external**, and may involve things like innovation, supply chain management, low-cost production, strategic partnerships, the creation and preservation of important resources and competencies, the threat of new entrants and replacements, and so on. Most organizations will have to focus on more than one significant strategic problem, and these challenges are usually related.

Based on Tasks 2 and 3, the reader must see a well-connected analysis. The analysis should be very **descriptive** in Task 2. In other words, the students must make sure that they are

explaining to the reader what happened to the firm. In Task 3, the reader should see more of a **diagnostic** study. The student should be investigating the reasons behind the challenges encountered by the firm.

In the formative evaluation, the writers should follow the PEST and the SWOT analysis to identify the prospective future of the organization's path. That would mean, they need to answer the question below:

- What might happen in the future, if the firm continues to follow the same strategic approach?

Lastly, the reader must see a prescriptive analysis of the firm. The students should elaborate on the suggestions and the proposals that would strengthen the current firm status.

Note

You can select a firm with strategic issues that have been already resolved in the past. Yet, your approach to addressing it and your prescriptive study must be different.

Format and structure:

- The style of the essay should follow academic writing in which you must adhere to the typical pattern of an introduction, body paragraphs, and conclusion.
- Headings are recommended as they can be helpful in directing the reader.
- Appendices are not recommended; it is preferable to include any necessary charts and tables in the work's body. Figures and tables must be placed before the relevant paragraph.
- Bullet points must be avoided.

Deliverables font and style:

- Cover page with title, names, student numbers and date.
- Documents should use standard margins (1 inch all around).
- Use Calibri font size 11 with 1.5 spacing (or equivalent).
- For students wanting to use Latin modern in Microsoft Word, use LM Roman 12 size 11 with 1.5 spacing.
- The essay should be 2000 words.
- The word count does not include the bibliography.

Reference and sources:

- Referencing style required is the APA style.
- All sources are expected to be cited in the final bibliography.
- The essay is expected to be based on secondary research.

Allocation of marks:

Summative Assessment 1 constitutes 50% of the final grade. The 100-point distribution will be as follows:

70 marks will be for the content of the essay (much of this will be focused on the results and the robustness). The breakdown will be as follows:

- **Task 1: 10 marks:** The marking is based on the proper organization selection and the fulfilment of the fundamental requirements.
- **Task 2: 25 marks:** For defining a real-world strategic issue, documenting all its aspects, and adhering to the module architecture to provide a comprehensive strategical analysis.
- **Task 3: 25 marks:** For collecting data from reliable sources, using the data in the calculation and analysis and for elaborating the analytical diagnostic.
- **Task 4: 5 marks:** For presenting the matrix and for explaining the firm's aspects and

factors.

- **Task 5: 5 marks:** For suggesting in descriptive style recommendation and prescription for the strategic issue addressed.
- **30 marks** will be for following the guidelines, for the impact of your essay and for your professionalism.

Loss of marks:

- If the essay structure is not used.
- If essay is not properly cited.
- If guideline conditions are not followed.
- If the requirements available in the evaluation criteria are missing.

Evaluation Criterion

Criteria	Identification of Main Issues	Analysis	Prescriptive Analysis	Research	APA Structure and Format
0 to 20 pts	Poor identification of the company's conditions and issues.	Inadequate or no analysis of the issues. Analysis order was not followed, and some analyses were missing.	Little or no action suggested, and/or inappropriate solutions to all the issues in the case study.	Incomplete research and links to any readings.	Many errors and a lack of organization.
25 to 45 pts	Average identification of the strategic issue.	Analysis and order were averagely followed.	Inappropriate solutions were suggested and/or solutions were not clearly stated.	Limited research and documented links to any readings.	There are more than occasional errors. Variety of formatting styles, with some inconsistencies

					throughout the paper.
50 to 75 pts	The company's conditions and the strategic issues are mostly understood.	Thorough analysis of most of the issues and the chronological order is almost applied.	Appropriate, well thought out comments about solutions or proposals for solutions to most of the issues in the case study.	Good research and documented links to the material read.	There are occasional errors. Good skill level in formatting and organizing material in assignment. Above average level of preparedness, with few formatting errors.
80 to 100 pts	Identifies and understands all the main issues in the case study.	Insightful and thorough analysis of all the issues.	Well documented, reasoned and pedagogically appropriate comments on solutions or proposals for solutions to the issue in the essay.	Excellent research into the issues with clearly documented links to the course text and/or outside readings.	Writing is totally free of errors. Meets all APA standards. Formatting is excellent.
Grade					

4.2. Summative Assessment 2

Written Assignment:

Students will work on the same organization selected in the first summative assessment and research data that can allow them to design an appropriate strategy. Students then develop a strategy for this organization and describe the main implementation stages of this strategy.

Each student must generate an appropriate strategy for the same firm selected in Assessment 1. The student can (if desired) design a strategy based on the prescriptive analysis introduced in the first assessment. This assessment activity is a research essay designed to examine the student's ability to project the appropriate strategy that the firms require for better results.

Task 1:

- The student must first gather all the aspects for the strategy they desire to generate.

Objectives:

- Gather and analyze all the aspects involved in building a strategy.
- Interpret the main features of a strategy creation and experiencing the importance of having a buy-in across the organization, construing the importance of leadership involvement.

Task 2:

- Create a strategic plan by reconfirming the mission and the visions statement.
- Build out the periodical plan and develop the framework. The strategy's agenda should follow the modules tools such as the Theory of Change (TOC), the balanced scorecards and others.

Objectives:

- Critically engage with managing the strategy priorities and objectives.

- Allocate the right functions to the right activities to observe the better impact on the firm's growth, financials and others.
- Bring all the priorities together in one cohesive format.

Task 3:

Students must conduct analysis on how their strategic plan should be implemented. Discuss the challenges the firm should be aware of and the factors to consider before implementing the strategy.

Objectives:

Utilize the right approach in launching the new strategy and critically analyzing the risks and the encounters.

Task 4:

Conduct a Formative Evaluation of the generated strategy. Create a projecting sheet to compare the current real-life results to the expected results you foresee soon given your strategical execution.

Interpret and use relevant market data to highlight the strategy's outcome in terms of expectation. Apply a projective quantitative approach. Gather and interpret relevant data by using companies balance sheet, return on revenue, growth rates, ratings and other data analytics tools to enhance the strategical analysis and assimilate facts with evidence.

Guidelines:

Students must follow the instructions below to present a high-quality outcome.

- Provide a descriptive analysis of the functions involved in executing your strategy. Use the information gathered in the first assessment to develop your strategic plan. You could also use different and more data (if needed).
- Analyze the background information collected for your strategic plan based on the expected approach you foresee to implement. You may use the interpretation you did in assessment 1 about the internal and external inputs of the firm.
- As part of the strategy preparation phase, refer to the SWOT and PEST Analyses (in Assessment 1). All this information will assist you in better deploying your strategy.
- Ensure that the firm's vision and mission are aligned with your strategy.
- Create and describe a framework that holds your strategy's top priorities in place. This will help define your objectives. Make sure you are bringing all your priorities together in a cohesive format.
- It is critical to your strategic success to use a framework such as the Balanced Scorecard (BSC), Theory of Change (TOC) or any other tool. These approaches are essential in describing the steps to achieving the goal. (Use a graphical representation of the framework used.)
- Set the expected goals or the strategic objectives you are looking into executing. Add measures that help you understand how your strategic objectives can be accomplished.

After defining the firm's vision, choosing the strategy framework and confirming the objectives and the measures, you can describe the strategical model you designed. Note that it is necessary to mention the challenges that might prevent achieving the expected results.

Lastly, evaluate your strategy by creating a forecasting sheet that highlights the expected progress on your measures and projects, as well as how they relate to your goals. The goal is to demonstrate how all these elements fit together and relate to the overall strategic plan. The

whole strategical process will be built on assumptions initiated by the student. Try to do a comparative analysis between the current real-life measures and the expected results given your strategical approach.

Format and structure:

- The style of the essay should follow academic writing in which you must adhere to the typical pattern of an introduction, body paragraphs, and conclusion.
- Headings are recommended as they can be helpful in directing the reader.
- Appendices are not recommended; it is preferable to include any necessary charts and tables in the work's body. Figures and tables must be placed before the relevant paragraph.
- Bullet points must be avoided.

Deliverables font and style:

- Cover page with title, names, student numbers and date.
- Documents should use standard margins (1 inch all around).
- Use Calibri font size 11 with 1.5 spacing (or equivalent).
- For students wanting to use Latin modern in Microsoft Word, use LM Roman 12 size 11 with 1.5 spacing.
- The essay should be 2000 words.
- The word count does not include the bibliography.

References and sources:

- Referencing style required is the APA style.
- All sources are expected to be cited in the final bibliography.
- The essay is expected to be based on secondary research.

Allocation of marks:

Summative Assessment 2 constitutes 50% of the final grade. The 100-point distribution will be as follows:

70 marks will be for the content of the essay (much of this will be focused on the results and the robustness). The breakdown will be as follows:

- **Task 1: 10 marks:** Gathering the appropriate aspect of the strategy they desire to implement.
- **Task 2: 20 marks:** For defining a strategic plan that is aligned with the firm's visions and missions. Building a strategical agenda that follows the modules tools.
- **Task 3: 20 marks:** For conducting a reasonable implementation plan and discussing the challenges the firm should know of.
- **Task 4: 20 marks:** For strongly evaluating the strategy execution and for building a professional forecasting dashboard with all the required measures (calculated and analyzed).

30 marks will be for following the guidelines, for the impact of your essay and for your professionalism.

Loss of marks:

- If the essay structure is not used.
- If essay is not properly cited.
- If guideline conditions are not followed.
- If the requirements available in the evaluation criteria are missing.

Evaluation Criterion:

Criteria	Gathering the Aspects	Strategy Creation	Strategy Execution and Evaluation	Research	APA Structure and Format
0 to 20 pts	<ul style="list-style-type: none"> -Gathering appropriate internal and external inputs. -Reliable adjustment of the data gathered (if needed). • Non-useful data is not presented in the essay. • Referring to the SWOT/PEST Analysis in the previous assessment. 	<ul style="list-style-type: none"> -Aligning the strategy concept with the firm's visions. -Defining the appropriate objectives. -Bringing all the priorities together in a cohesive format. -Apply one of the Frameworks approaches in drafting a strategy such as BSC, TOC and others. 	<ul style="list-style-type: none"> -Explain the measures, timelines and the strategical map design. -Stating the challenges encountered during the execution. -Assessing the strategy execution. -Building a professional forecasting dashboard with all the required measures (calculated and analyzed). 	<ul style="list-style-type: none"> -Resources followed were effective and directly responding to the research case. -Various research sources were used. 	<ul style="list-style-type: none"> -Proper organization, professional writing, and logical flow of analysis. APA formatting. -Logically organized, key points, key arguments, and important criteria for evaluating the business logic easily identified. -Key points were supported with a well thought out rationale based on applying specific concepts or analytical frameworks to the data provided in the case. -Proper grammar, spelling, punctuation, third person objective view, professional writing, and syntax.
25 to 45 pts	<ul style="list-style-type: none"> -Poor gathering of the company's aspects. -Absence of referrals to SWOT/PEST Analysis. 	<ul style="list-style-type: none"> -Misalignment of strategy and vision. -Poor objectives definition. -Missing the frameworks representation. 	<ul style="list-style-type: none"> -Little or no challenges mentioned, and/or inappropriate assessment and weak quantitative evaluation. -Challenges not clearly stated. -Average strategy evaluation. -Average spreadsheet content in terms of measures and variables. 	<ul style="list-style-type: none"> -Incomplete research and links to any readings. -Limited research and documented links to any readings. 	<ul style="list-style-type: none"> -Many errors and a lack of organization. -There are more than occasional errors. Variety of formatting styles, with some inconsistencies throughout the paper.
50 to 75 pts	<ul style="list-style-type: none"> -Average assembling of the aspects. -Weak referral to the previous assessment framework analysis. 	<ul style="list-style-type: none"> -Alignment between strategy and visions. -Average objective identification. -Priorities are not cohesively gathered BSC, TOC etc. are not well explained. 	<ul style="list-style-type: none"> -Appropriate and reasonable challenges. -Assessment 	<ul style="list-style-type: none"> -Good research and documented links to the material read. 	<ul style="list-style-type: none"> -There are occasional errors. Good skill level in formatting and organizing

		executed.	identifying all the strategy process. -Rich spreadsheet content with analytical explanation.		material in assignment. Above average level of preparedness, with few formatting errors.
80 to 100 pts	-Strong aspect gathering. -Appropriate data adjustment. -Strong analysis referral.	The strategy generation process is appropriately connected.	-Well-reasoned challenges and evaluation process. -Most of the required ratios and variables are stated in the spreadsheet with excellent analysis.	Excellent research into the issues with clearly documented links to the course text and/or outside readings.	Writing is totally free of errors. Meets all APA standards. Formatting is excellent.
Grade	Final grade x5				

4.4 Formative Assessment

All the worksheets of the Formative Assessments are available below:

4.4.1. Formative Assessment 3

Writing an Essay – Building a Business Plan

The business case

A local technological company in California with a great business concept has developed an additional innovative service to its operation. The company plans to provide innovative cloud services for small, medium and startup businesses. Although this appears to be a promising business opportunity, the management team must first create a feasibility plan. A feasibility plan identifies challenges relating to a business and assists in determining whether the enterprise has a chance of success. In this era, the company's idea is defined as disruptive as it could cause a change to the whole market.

Feasibility analysis is critical since you want to ensure that your business has a chance of success before investing time and money into something that isn't even conceivable. The primary goal of a feasibility plan is to establish whether or not the firm will be able to fulfil its operational expenditures.

The management team will need to create a business plan in order to determine the viability of the new venture.

The business plan should include four main elements: Market research, competitive analysis, organizational competence and financial analysis.

Key words: *Cloud services are any IT services provided and accessible through a cloud computing provider. Cloud services are offered through the internet and are available internationally.*

A: General instructions:

The students will be divided into groups (3-4 student per group). Each group must create a business plan by following an essay format (*Refer to the Business essay Format in section C*). The learners should discuss concisely the first three elements of the business plan. Yet, they must elaborate the financial analysis and provide data assumptions. Check the comprehensive instructions for each business element.

A: Comprehensive instructions:

Market research

The collection of critical data to assess whether a customer's demands and preferences will be satisfied. The students should investigate the demand of this service by small, medium or startup firms and whether they will be able to provide this service in high Tec requirements. They will also want to consider how much it will cost in terms of the employee's skills, software, certification, and others.

For instance; each group can refer to a list of cloud services providers such as (*Oracle, Microsoft azure, Amazon, Google etc.*). Students can retrieve market share, size, growth, and revenues of the leading providers. This data will support providing a concise market research analysis.

Competitive analysis

Competitive analysis examines competitors to identify their strengths and shortcomings. This procedure is critical since it determines whether a company will be able to remain competitive.

As a management team, you must consider who your rivals (*Find benchmarking information¹*) are and whether you can separate yourself from them by establishing features or incentives that will set you apart from the competition. You want to stand out from the competition and have customers remember your company.

Organizational competence

Organizational competency is a competitive advantage that helps a company stand out from the crowd. It is critical for a management team to understand how team members may contribute to each ability to assist them achieve their goals. When a corporation establishes what its core capabilities are, it may decide how to put individuals or ideas in place to make them a reality.

A corporation that remains creative is an excellent illustration of organisational competency. Apple is constantly releasing new goods and technologies, making innovation a corporate competency.

Financial analysis

A company's viability and profitability are determined through financial analysis. The corporate team seeks to identify the level of launch expenditures at this phase. Launch costs include general expenses, equipment, offices, and any other costs associated with establishing a major new service.

The next thing to figure out is how much it costs to run this service on an ongoing basis. As a business manager, you want to ensure that you are producing money rather than losing it. Making a revenue prediction can assist the firm determine how much money it will generate each month. *Noting, that the company is only allowed to use 5% of it's R&D budget to launch this service.*

As a result, before spending your time and money in the business, you must predict cash flows for this new service. Your goal is to break even on a monetary basis within three years after launching your service; otherwise, the opportunity is not worth your time. The following assumptions and observations are for your help. Students can choose to follow it or write their own financial projections.

- The service will be sold at \$ xxx and will cost \$ xxx per client.
- You plan on providing the service to xxx companies in year one, xxx companies in year 2, and xxx companies in year 3. After the third year, sales estimates would be challenging to calculate, thus you know they will not be less than xxx companies each year.

¹ Students should compare their company to new cloud service providers for a better benchmarking

- Your lease for the additional business location (if needed) is \$ xxx annually, and your lease for the new equipment's (if needed) is \$ xxx annually and your cost for the new software or its upgrade is \$ xxx annually.
- You plan on hiring new staff (if needed) would cost \$ xxx annually. Your legal, accounting and others costs amount to \$ xxx in the first year and \$ xxx per year in subsequent years.

A: Business essay format:

- Start with an introduction where you should communicate to the readers right away what area you're writing about.
- Then, in two to three lines, provide background on the subject and drive toward the thesis statement.
- Split the body of the essay into two sections. There should be seven paragraphs total: one for the introduction, one for the background and four for the body, and one for the conclusion.
- Each paragraph title must be in bold and in size 14, Times New Roman. The paragraphs content should be with size 12 and make sure to remove the spaces within the same paragraph.
- The essay should be composed of 2-3 pages or 1000-1500 words in single space.

4.4.2. Formative Assessment 4

Build a McKinney Matrix

Situation:

The GE-McKinsey Matrix is a tool that assists businesses in determining which of their Products, Services, or Business Units are worth investing in. In a group of 3-4 students, build a GE-McKinsey Matrix for a multinational company that you would pick).

Follow the example provided in the worksheet of Assessment 5.

Group activity: 3-4 students.

Instructions:

- Draft the matrix with a detailed explanation of each variable in a power point (3-5 slides maximum).

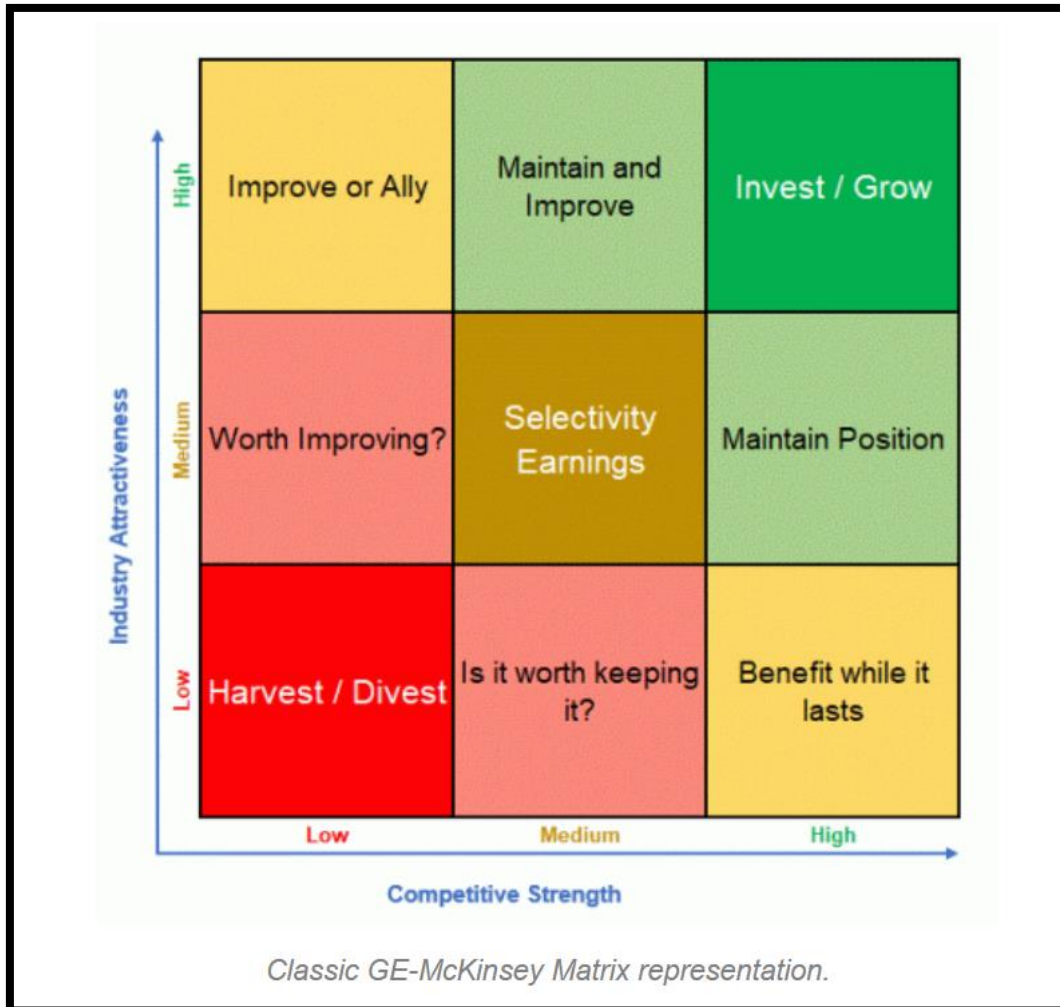
Example: Ford Invest/Grow Scenario

Why was Ford not investing in electric vehicles a few years ago? It is one among the world's most important automakers.

What was the situation? There were two key reasons why Ford did not invest in electric vehicles:

- The first reason is that Ford is extremely strong in the "traditional automobile" industry but not in the electric one. Manufacturing and constructing an electric vehicle differ greatly from regular vehicles. The components are diverse, and Ford was not strong in this sector.
- The second reason is: The market was not thriving. Although demand was growing, consumers appeared to prefer traditional vehicles. The electric vehicle sector does not appear to be particularly appealing.

What exactly did Ford do? They did their homework and prepared. They invested in it after the market grew more appealing and they became stronger in the electric-vehicle sector. According to Google Trends, the phrase "electric vehicle" is becoming more common in 2018. In addition, Ford revealed intentions to invest in electric vehicles in 2018.



4.4.3. Formative Assessment 6

Audit Case Studies

Instructions:

- Pick one of the case studies topics elaborated in section A. Then write an elaborate audit report. The audit report must follow the comprehensive steps stated in section B. You can work either individually or in teams.

A. Case Studies:

- **Management Fraud**

Wirecard (A Real Case Fraud), a payment transfer and processing company based in Germany, is one of the more recent corporate fraud cases. Accounting auditors discovered a \$2 billion (about \$6 per person in the US) discrepancy between the company's books and the actual money it held in early 2020.

Wirecard's accounting fraud had apparently been going on for several years before it was discovered, as with many corporate fraud schemes. Wirecard had to declare bankruptcy, and its CEO was detained by German authorities.

- **Manipulation of Accounting Accounts**

Company Background

An American company imports specialized industrial machinery. The company's annual revenue is around \$90 million.

Facts found:

- CEO of the company has acquired a vehicle from the company on October 31, 2018 via a deduction from payroll.
- The vehicle was the property of the company and has been sold to the CEO at \$36,500.
- The CEO returned the vehicle in November 2018 to the company by selling it back at \$50,000.
- The reports show as well that the vehicle has been returned in a damaged state.
- The accounting entry of this November 2018 transaction was made in December 2018.
- Although, a check by the company has been issued to the CEO in November 2018.
- Moreover, an employee in the administration department has issued the check.

Misappropriation of collections

A Canadian company distributes and sells books through a chain of 20 bookstores with an annual revenue of \$100 million.

The company had the practice of having many unidentified collections from customers. The collections were represented as unidentified deposits from several bookstores. They were appearing on the bank reconciliation statements for several months.

When new deposits were received in terms of cash and checks, an employee of the company used to steal them and replace them with the previous unidentified deposits. By this the treasure has been destroying the newest receipts.

A total defalcation of \$120,000 has taken place.

Note: Student to identify which department would have access to commit this breach.

B. Report outline

1. Background: Company's background can be elaborated based on the comprehensive details provided in section A.
2. Findings and impact: Define the deficiency, provide numerical evidence, and explain the table.
3. Reasons: Conclude the reasons that allowed such an incident to happen.
4. Action and follow-up: Write an action plan and define the owners, the action required and the timeline.

C. Report format

The report is to be submitted in a PDF format and to be uploaded on VLE. Based on the student's judgment, the report must not exceed a length of two pages. Moreover, the formatting of the report should follow the font "Calibri Light" with the Size 12.

5. Module Requirements

A. Core Readings List

1. Ansoff, H. I., Kipley, D., Lewis, A. O., Helm-Stevens, R., & Ansoff, R. (2018). *Implanting Strategic Management*. Springer.

2. Bungay, S. (2019). 5 Myths About Strategy. *Harvard Business Review*, April.
3. Hindle, G. A., & Vidgen, R. (2018). Developing a Business Analytics Methodology: A Case Study in the Foodbank Sector. *European Journal of Operational Research*, 268(3), 836-851.
4. Hitt, M. et al. (2019). *Strategic Management: Concepts and Cases: Competitiveness and Globalization (13th ed.)* Cengage Learning.
5. Lasserre, P. (2017). *Global Strategic Management (4th ed.)*. Macmillan International Higher Education.
6. Pisani, N. (2021). How COVID-19 Will Change the Geography of Competition. *MIT Sloan Management Review*, May.
7. Troisi, O., Maione, G., Grimaldi, M., & Loia, F. (2020). Growth Hacking: Insights on Data-driven Decision-making from Three Firms. *Industrial Marketing Management*, 90, 538-557.
8. Wang, Y., & Byrd, T. A. (2017). Business Analytics-enabled Decision-making Effectiveness Through Knowledge Absorptive Capacity in Health Care. *Journal of Knowledge Management*, 21(3), 517-539.

B. Supplementary Reading List

1. Hannah, D. et al. (2021). Turbulent Times Demand Dynamic Rules. *MIT Sloan Management Review*, May.
2. Knight, E., Daymond, J., & Paroutis, S. (2020). Design-led Strategy: How to Bring Design Thinking into the Art of Strategic Management. *California Management Review*, 62(2), 30-52.
3. Mamady, C. (2019). *Strategy in the Digital Age: How to Disrupt or Respond to Disruptors*. BookBaby.
4. Morden, T. (2016). *Principles of Strategic Management*. Routledge.
5. Nickols, F. (2016). Strategy, Strategic Management, Strategic Planning and Strategic Thinking. *Management Journal*, 1(1), 4-7.
6. Reeves, M. (2018). The Strategy Palette: Five Approaches to Strategy for a Complex World. *Harvard Business Review*, September.
7. Schläfke, M., Silvi, R., & Möller, K. (2012). A Framework for Business Analytics in Performance Management. *International Journal of Productivity and Performance Management*, 62(1), 110-122.

C. General Rules for Submitting Written Assignments

Prior to the assessment and grading, all homework assignments submitted via Virtual Learning Environment (VLE) are checked for plagiarism with the software embedded to the system. Before turning in the first assignment, each student must familiarize themselves with the Plagiarism Handbook in the VLE.

Written assignments should be typewritten and will only be marked and graded if they are submitted via VLE by the requested time. **Late submissions will not be accepted under any circumstances!** *Being virtually absent shall not be an accepted excuse for not submitting the required homework for the following session.*

Technical issues: The VLE system works functionally well and technical issues almost non-existent. Failure to submit the assignment on a timely basis is typically a result of a misuse of the VLE instructions or simply a missed deadline.

In case a student experiences issues with the submission of a particular assignment, an email should be sent before the submission deadline to the lecturer (with a copy to the Academic Coordinator) along with the screenshot of the technical issue. Each case will be thoroughly investigated, and the ultimate decision will be made by the Academics Department whether the homework should be accepted for evaluation and grading.

