

## COURSE SYLLABUS

# Management Accounting, 7.5 credits

*Management Accounting, 7,5 högskolepoäng*

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Course Code:	ACDK13	Education Cycle:	First-cycle level
Confirmed by:	Aug 19, 2010	Disciplinary domain:	Social sciences
Revised by:	Council for Undergraduate and Masters Education Oct 22, 2014	Subject group:	FE1
Valid From:	Sep 19, 2015	Specialised in:	G1F
Version:	2	Main field of study:	Business Administration
Reg number:	IHH 2014/4287-122		

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### Intended Learning Outcomes (ILO)

On completion of the course the student will be able to:

#### *Knowledge and understanding*

1. understand differences between financial and managerial accounting
2. understand internal uses of accounting information
3. understand links to common data bases
4. understand types of cost accumulation and measurement systems.
5. understand cost classifications
6. understand cost behaviour
7. understand standard costing
8. understand budgetary performance evaluation systems

#### *Skills and abilities*

9. Compute cost variances and analyse them.
10. Prepare budgets for simple companies, determine budget variances, and analyse them.

#### *Judgement and approach*

11. Analyse, discuss, and critically evaluate the impact of cost behaviour on budgets and performance evaluation
12. Identify and discuss major current management accounting issues, and ways to resolve them.

### Contents

Internal management accounting systems serve a crucial role in companies' achieving their goals and objectives, and implementing strategies. As such management accounting is of importance to corporate governance and company sustainability. This course teaches students roles of management accounting, different types of management accounting systems, and how they are used. A strong focus is on costs of doing business, analysing costs and their behaviour. Another major emphasis is design and use of budget-based performance evaluation systems.

### Type of instruction

Lectures, exercise seminars and a compulsory group assignment. All instruction and literature is in English.

The teaching is conducted in English.

### Prerequisites

30 credits in Business Administration or Economics including Basic Financial Accounting (or the equivalent).

### Examination and grades

The course is graded A, B, C, D, E, FX or F.

Learning outcomes 9, 10, 11, and 12 are examined in group assignments that are both written and presented orally. All topics are not necessarily covered in each group assignment. Topics not covered in a group assignment are covered in an exam. Other learning outcomes are assessed by a written examination.

Registration of examination:

Name of the Test	Value	Grading
Examination	4.5 credits	A/B/C/D/E/FX/F
Group assignments	3 credits	A/B/C/D/E/FX/F

### Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, evaluators must be identified (elected) among the students. The course evaluation is carried out continuously as well as at the end of the course. On the completion of the course the course evaluators and course examiner discuss the course evaluation and possible improvements. A summary report is created and archived. The reports are followed up by program directors and discussed in program groups and with relevant others (depending on issue e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates, Dean and Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluation.

### Other information

Academic integrity

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

### **Course literature**

#### *Literature*

Bhimani, A. et al.: Management and Cost Accounting; Pearson Education Ltd.; Prentice Hall. Latest edition