



APPLIES TO ACADEMIC YEAR 2004/2005

BØK 2301 Managerial Accounting I

Program

Bachelor's Program in Arts and Management, Single courses, Bachelor's Program in Marketing , Single courses, Bachelor's Program in Retail Management, Single courses, Bachelor's Program in Tourism and Service Management, Single courses, Bachelor of Business Administration Program in Business Journalism, Single courses, Foundation Program in Business Administration, Single courses, Foundation Program in Marketing and Management, Single courses

Responsible for the course

Aage Sending

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

12

This is a core-course in the degree Bachelor of Management.

Objective

See objective stated under each part below.

Prerequisites

No particular prerequisites required.

Compulsory literature

Sending, Aa. 2002. *Forkurs i regnskap* . 3. ed. Bergen-Sandviken: Fagbokforlaget.

Tellefsen, J.T.og J.C. Langli. 2002. *Årsregnskapet*. 7.utg. Oslo: Gyldendal. Chap. 1-7, 9, 11.1-11.3, 11.5-11.7, 12.1-12.5 og 20 (unntatt 20.9).

Sending, Aa. 2003. *Innføring i bedriftsøkonomi*. 3. utg. Bergen : Fagbokforlaget. Chap. 1-6 (excl. 5.7 and 6.5), 8-10 (excl. p 267-273 and chap. 9.3.2), 13.1-13.4 og 13.6

Recommended literature

Sending, Aa. 2003. *Arbeidshette til Innføring i bedriftsøkonomi*. 3. ed. Bergen : Fagbokforlaget.

Course outline

Look to each subcourse.

Computer-based tools

The course requires use of spreadsheet for solution of case and obligatory assignments.

Course structure

The course is based on 134 hours of lectures:

- Part 1: 36 hours
- Part 2: 48 hours

Part 1. Introduction to Accounting and basic financial statement analysis

Course Objectives

The primary objective is to give the students an understanding of the basic principles of accounting and a comprehensive conceptual foundation and understanding of the basis for the Norwegian accounting system, as well as an insight into the basic principles of accounting theory as a basis for further studies in accounting. The student shall also be able to carry through a financial statement analysis through commonly used key figures.

Course outline

The purpose and contents of the accounts, the need for adjustments at the end of an accounting period, basic principles of recording, registration routines and charts of accounts,

special registers and particular registration routines, accruals and finally prepare basic income statements and balance sheets and analyze these through a ratio analysis.

Part 2: Cost Accounting

Course Objectives

The objective of the course is to develop the students' understanding of corporate financial control systems, focusing on concepts and theories relevant for this purpose and on how financial data can be used for control and decisions in practice.

Course outline

The business unit as a part of the society, the purpose of Managerial Accounting Theory of cost, cost analysis, theory of demand, different market structures, output-decisions and pricing, calculations and cost accounting according to the traditional method and the contribution method, analysis of financial data for short term decision making: relevant costs and CVP-analyses and capital investment appraisal.

Evaluation

A four-hour individual written examination, based on the required readings and a case study, completes the course. Supplementary material may be distributed along with the case. The case paper will not be handed in for marking, but will be needed at the examination. The examination may consist of practical and theoretical questions relating to the syllabus and particular questions related to the case study or the solution to the case, or related to supplementary material. Only to a very small extent should the solution to the case be reproduced by the candidate.

The grade is based solely on the written examination. Cases and obligatory assignments are distributed only on the Internet: <http://home.bi.no/fgl89022/>

Evaluation code(s)

BØK 23011 Grunnleggende bedriftsøkonomisk analyse I - multiple choice exam, counts 100% of the grade in BØK 2301 Managerial accounting I, 12 credits.

Aids at the examination

All aids are allowed.

Makeup exam

Re-sit exam is arranged every term, and exam is always based on case and compulsory literature for the last term. Sometimes case and literature may be the same as last term, or be close to it. Students are supposed to update themselves on course web-site.