



APPLIES TO ACADEMIC YEAR 2004/2005

BØK 2431 Strategic managerial accounting

Program

Bachelor of Business Administration Program, Bachelor of Business Administration Program in Business Law

Responsible for the course

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Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

9

Objective

The purpose of the course is to enable students to further develop their skills in analyzing corporate finance problems. The corporate financial problems will be presented through a number of cases selected from the areas liquidity budgeting, risk management and strategy. The use of Excel spreadsheets in problem solving will be emphasized.

Prerequisites

The course requires fundamental knowledge of Excel and general knowledge of business administration subjects.

Compulsory literature

Berthling-Hansen, P, E. Skaldehaug. 2004. *Simuleringsspillet BRIEFCASE AS*. Sandvika: BI Forlag.
Berthling-Hansen, P, E. Skaldehaug, T. Tangenes. 2002. *Artikkelsamling og eksamensoppgaver med løsningsforslag BØK 9931*. Sandvika: BI Forlag.
Liengme, Bernard V. 2002. *A guide to Microsoft Excel 2002 for business and management* : 2nd. ed. Oxford: Butterworth Heinemann.
Schlosser, M. 2002. *Business finance: Application, models and cases*. Harlow: Prentice Hall.

Recommended literature

Bøhren, Øyvind og Per Ivar Gjærum. 1999. *Prosjektanalyse*. 2.utg. Oslo: Skarvet Forlag.
Bøhren, Øyvind og Dag Michalsen. 2001. *Finansiell økonomi: Teori og praksis*. 2. utg. Oslo: Skarvet Forlag.

Course outline

- Introduction to some advanced functions in Excel
- Budgeting of cash flows
- Model building
- Risk management
- The relationship between risk and profit
- Comparing cash flow and accounting figures
- Decision trees in decision-making
- Cases

Computer-based tools

For the analyses, the course will use Excel spreadsheets.

Course structure

The course duration is 36 teaching hours, including some hours for solving cases.

Evaluation

A five-hour individual written examination concludes the course.

Evaluation code(s)

BØK 24311 - written exam, which accounts for 100% of the grade in BØK 2431 Strategic managerial accounting, 9 ECTS credits.

Aids at the examination

All aids are allowed

Makeup exam

A re-sit is normally held at the end of the next course.