



APPLIES TO ACADEMIC YEAR 2004/2005

EXC 2406 Managerial Accounting II

Program

Bachelor of Science in Business (2. year)

Responsible for the course

Rolf Gunnar Strand

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Objective

The objective of the course is to provide students with an insight into various management accounting models, to understand these models and apply them in practice. The students will also be introduced to the budgeting process, the various budgets and their interconnection.

Prerequisites

Management Accounting 1 or an equivalent course.

Compulsory literature

Horngren, Charles T., George Foster and Srikant M. Datar. 2004. *Cost accounting. A managerial emphasis*. 11th ed. Upper Saddle River, N.J.: Prentice Hall.

Recommended literature

None.

Course outline

- Standard costing
- Activity Based Costing
- The budgeting process
- Various sub-budgets
- Budgeted statement of income and balance sheet
- Cash budget and cash management
- Links between the various budgets
- Costs relevant for decision making

Computer-based tools

The course requires no use of such tools. However, the use of such tools is recommended.

Course structure

The course is based on 36 teaching hours and 6 hours exercises.

Evaluation

A five-hour individual written examination completes the course.

Evaluation code(s)

EXC 24061 - Written exam accounts for 100% of the final grade in the course EXC 2406 Managerial Accounting II, 6 credits.

Aids at the examination

All aids are allowed.

Makeup exam

A re-sit is held in connection with the next scheduled regular exam in the course.

