



APPLIES TO ACADEMIC YEAR 2005/2006

BØK 2215 Strategic Management Accounting

Program

Bachelor of Science in Business (3. year).

Responsible for the course

Tor Tangenes

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

The topics covered by courses in business economics consist of financial and managerial accounting, investment theory, financing, business taxation, and financial analysis. It is important for managers and economists to have a good knowledge of these subjects in order to procure relevant information, make good decisions, and report the results of business events to internal and external decision makers. Rational decisions are founded on theory and require that the decision maker is able to view the corporation, its environment, and its competitive position as a whole. The purpose of the courses in business economics is to give students knowledge that facilitates economic analysis and management of corporations.

Objective

Based on the paradigm of maximizing shareholder value, the students shall obtain a comprehension of management accounting in a broad sense, where strategic processes, analysis of strategic investments and long-term cost implications provide guidelines for decisions that affect the company's competitive position.

Prerequisites

BØK 2210 Financial Reporting and Analysis, BØK 2214 Cost Management and Modelling.

Compulsory literature

Books:

Hornigren, Charles T., Srikant M. Datar og George Foster.. 2003. Cost accounting: a managerial emphasis. 11th ed.. Upper Saddle River, N.J.: Prentice Hall. kapitlene (5), 13, 20, 23.

Articles:

Diverse artikler vil bli distribuert via Blackboard

Recommended literature

Course outline

Strategic Cost Analysis and Strategic Investments

Basics, terms and relations, repetition of ABC
Strategic Cost Analysis and Cost Management
Strategic ABM

Management control

Performance measurement based on financial measures
The balanced scorecard
Cases

Value analysis

Valuation models: Reactions, relevance, and consistency
Case
Intellectual capital
Valuation in Practice

Computer-based tools

No particular computer-based tools.

Course structure

36 hours of lectures and case studies

Evaluation

Three hour written exam

Evaluation code(s)

BØK 22151 - Written exam, accounts for 100% of the final grade in the course BØK 2215 Strategic Management Accounting, 6 ECTS credits

Aids at the examination

All aids are allowed

Makeup exam

At the next ordinary exam.