



APPLIES TO ACADEMIC YEAR 2006/2007

## EXC 2406 Managerial Accounting II

### Program

Bachelor in Business Administration - (2. year)

### Responsible for the course

Hanno Roberts

### 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 tools, to understand these tools and apply them in practice. The course's emphasis is on the use of Management Accounting tools and techniques for planning and control purposes.

### Prerequisites

Management Accounting 1 or an equivalent course.

### Compulsory literature

#### Books:

Garrison, Ray H., Eric Noreen, Peter C. Brewer. 2006. Managerial accounting. 11th ed. Boston: McGraw-Hill

### Recommended literature

### Course outline

- Cost analysis and classification
  1. Costing Systems: Job-order costing, process costing and Activity-Based Costing (ABC)
  2. Relevant costs for decision-making
- Planning and control
  1. Standard costing
  2. Profit planning
  3. Budgeting and variance analysis
  4. Performance measurement: financial performance measures, Balanced Scorecard (BSC)

### Computer-based tools

A basic understanding of and ability to use Excel spreadsheets is helpful but not required.

### Course structure

The course is based on 36 teaching hours and 6 hours exercises. An intensive use will be made of Blackboard and information available on the Internet.

### Evaluation

Evaluation is based on the following activities:

Part 1 - Class participation, counts for 30% of the final grade.

Part 2 - Five hour individual written exam, counts for 70% of the final grade. (Arranged by lecturer at the end of term).

### Evaluation code(s)

EXC 24062 - Process evaluation, which 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 at the next scheduled exam in the course. Students who are taking new exam must take the course all over including all parts of evaluation.