



APPLIES TO ACADEMIC YEAR 2006/2007

EXC 2600 Managerial Accounting I

Program

Bachelor in Business Administration - (1. year)

Responsible for the course

Hanno Roberts

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

9

Objective

The objective of this course is to introduce the student to managerial and cost accounting with an emphasis on the use of accounting information for managerial decision-making purposes.

Prerequisites

No particular prerequisites are required.

Compulsory literature

Books:

Brewer, Peter C., Garrison, Ray H. and Noreen, Eric W. 2005. Introduction to managerial accounting. 2nd ed. Boston : McGraw-Hill Irwin

Recommended literature

Course outline

- Purposes and role of management accounting
- Cost concepts and categories
- Introduction to job-order and process costing
- Cost behaviour and cost-volume-profit analysis
- Relevant costs for decision-making
- Capital budgeting decisions
- Variance analysis

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 54 teaching hours and 6 hours of exercises. An intensive use will be made of Blackboard and information available on the Internet.

Evaluation

A five-hour individual written examination, which accounts for 100% of the final grade, concludes the course.

Evaluation code(s)

EXC 26001 - five-hour written exam, which accounts for 100% of the final grade in EXC 2600 Managerial Accounting I, 9 ECTS credits.

Aids at the examination

All aids are allowed.

Makeup exam

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

