



APPLIES TO ACADEMIC YEAR 2007/2008

EXC 2701 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

Language of instruction

English

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:

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

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

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 18 hours of exercises (online). The exercises are done on Blackboard and are based on the compulsory textbook.

Evaluation

Part 1 - Blackboard-based exercises and assignments account for 30% of the final grade

Part 2 - A five-hour individual written examination accounts for 70% of the final grade.

Evaluation code(s)

EXC 27011 - Process evaluation account for 100% of the final grade in EXC 2701 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. Students who are taking new exam must take the course all over including all parts of evaluation.