



APPLIES TO ACADEMIC YEAR 2009/2010

BØK 2431 Strategic managerial accounting

Programme

Bachelor in Business Administration (3. year)

Responsible for the course

Pål Berthling-Hansen, Espen Skaldehaug

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

9

Language of instruction

Norwegian

Introduction

Objective

The purpose of the course is to enable students to further develop their skills in analyzing corporate finance problems. The corporate financial problems will be presented through a number of cases selected from the areas liquidity budgeting, risk management and strategy. The use of Excel spreadsheets in problem solving will be emphasized.

Prerequisites

The course requires fundamental knowledge of Excel and general knowledge of business administration subjects.

Compulsory reading

Books:

Schlosser, Michel. 2002. Business finance : applications, models and cases. New York : Prentice Hall

Winston, Wayne L. 2007. Microsoft Office Excel 2007 : data analysis and business modeling. Redmond, Wash. : Microsoft Press

Other:

Berthling-Hansen og P, E. Skaldehaug. 2005. Simuleringsspillet BRIEFCASE AS. Oslo: BI Forlag

Berthling-Hansen og P, E. Skaldehaug. 2009. Artikkelsamling og eksamensoppgaver med løsningsforslag BØK 2431. Oslo: Handelshøyskolen BI

Recommended reading

Books:

Bøhren, Øyvind og Dag Michalsen. 2006. Finansiell økonomi: Teori og praksis. 3. utg. Bergen: Fagbokforlaget

Bøhren, Øyvind og Per Ivar Gjærum. 2009. Prosjektanalyse : investering og finansering. Rev. utg. Oslo: Fagbokforlaget

Course outline

- Introduction to some advanced functions in Excel
- Budgeting of cash flows
- Model building
- Risk management
- The relationship between risk and profit
- Comparing cash flow and accounting figures
- Decision trees in decision-making
- Cases

Computer-based tools**Course structure****Examination****Exam code(s)****Examination support materials**

All aids are allowed + calculator TEXAS INSTRUMENTS BA II Plus™.

Exam aids at written examinations are explained under exam information in our web-based Student handbook. Please note use of calculator and dictionary.

<http://www.bi.edu/studenthandbook/examaids>

Re-sit examination

A re-sit is normally held at the end of the next course.

Additional information

Due to changes in our Bachelor Programmes from autumn 2009, there also will be changes in every single course.

This course will be lectured for the last time autumn 2010. Re-sit exam will be offered every term from autumn 2011 even spring 2013.