



APPLIES TO ACADEMIC YEAR 2012/2013

## MAN 2115/2116/2225/2226 Accounting for Decision-makers

### Programme

Final Master of Management Program, Master of Management Program

### Responsible for the course

Pål Berthling-Hansen, Espen Skaldehaug, Ingunn Myrteveit

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

30

### Language of instruction

To be decided

### Introduction

### Learning outcome

### Prerequisites

Bachelor degree or equivalent and 4 years work experience. Please confirm our Student regulations.

### Compulsory reading

#### Books:

Boquist, John A., Todd T. Milbourne, Anjan V. Thakor. 2010. The value sphere : the corporate executives' handbook for creating and retaining shareholder wealth. 4th ed. World Scientific Publishing

Drury, Colin. 2012. Management and cost accounting. 8th ed. Cengage Learning

Hawawini, Gabriel A. and Claude Viallet. 2010. Finance for executives : managing for value creation. 4th ed. South-Western Cengage Learning

#### Other:

Berthling-Hansen, Pål og Espen Skaldehaug. Simuleringsspillet Briefcase A/S. Januar 2005. Oslo: Handelshøyskolen BI

### Recommended reading

#### Course outline

Module 1 Managerial challenges and economic supervision

Module 2 Target-oriented management and activity-based understanding of costs

Module 3 Strategic decisions

Module 4 Simulation game

Module 5 Accounts analysis, credit rating and working capital management

Module 6 Performance assessments and presentation of term papers

### Computer-based tools

None.

### Learning process and workload

The programme is taught in five course modules, totalling 150 lecture hours.

Project guidance differs in each Master of Management programme. It will consist of personal guidance and guidance in class. Generally the students may expect advisory guidance, not evaluating tutorials. The

extent of guidance offered is estimated at two hours per student for students enrolled in an ordinary Master of Management programme. For students taking the programme as their final Master of Management programme the guidance offered is estimated total of six hours.

### **Examination**

The students are evaluated through a term paper, counting 12 ECTS credits and an individual written exam, counting 18 ECTS credits. Both evaluations must be passed to obtain a certificate for the programme. The term paper may be written individually or in groups of maximum three persons.

For students taking this program as the final Master of Management Program the following applies:

The students are evaluated through a term paper, counting 24 ECTS credits and an individual written exam, counting 6 ECTS credits. The term paper may be written individually or in groups of maximum two persons. Both evaluations must be passed to obtain a certificate for the programme.

### **Examination code(s)**

MAN 21151 - term paper; 12 credits; counts 100 % to pass the programme MAN 2115.  
MAN 21161 - written exam; 18 credits; counts 100 % to pass the programme MAN 2116.  
Both evaluations must be passed to obtain a certificate for the programme.

For students taking this program as the final Master of Management Programme the following applies:

MAN 22251 - term paper; 24 credits; counts 100 % to pass the programme MAN 2225.  
MAN 22261 - written exam; 6 credits; counts 100 % to pass the programme MAN 2226.  
Both evaluations must be passed to obtain a certificate for the programme.

### **Examination support materials**

All aids are allowed + calculator TEXAS INSTRUMENTS BA II PlusTM.

### **Re-sit examination**

At the next regular exam.

### **Additional information**