



APPLIES TO ACADEMIC YEAR 2012/2013

## MAN 8898/8998/2274/2275 Managerial Accounting Analysis

### Programme

Final Master of Management Program, Master of Management Program

### Responsible for the course

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### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

30

### Language of instruction

To be decided

### Introduction

### Learning outcome

The learning objectives are:

- Excel-modelling
- Provision of relevant decision basis (term paper)
- Internal and external cost analysis
- How to incorporate in practice the value of flexibility and additional information as central aspects in the choice between various investment alternatives
- Linear programming as a tool for resource management
- Incentives and bonus schemes
- Balanced scorecard
- New control concepts

### Prerequisites

Bachelor degree or equivalent and 4 years work experience. Please confirm our Student regulations. It is recommended that the participants have some prior experience og knowledge in economics / managerial accounting.

### Compulsory reading

#### Books:

Bertoneche, Marc and Rory Knight. 2001. Financial performance. Butterworth/Heinemann  
Copeland, Tom and Vladimir Antikarov. 2003. Real options : a practitioner's guide. New ed. Texere  
Kaplan, Robert S. and Robin Cooper. 1998. Cost & effect : using integrated cost systems to drive profitability and performance. Harvard Business School Press  
Schlosser, Michel. 2002. Business finance : applications, models and cases. Prentice Hall  
Winston, Wayne L. 2010. Microsoft Office Excel 2007 : data analysis and business modeling. Microsoft Press

### Recommended reading

#### Books:

Dixit, Avinash K. and Robert S. Pindyck. 1994. Investment under uncertainty. Princeton University Press  
Levy, Haim and Marshall Sarnat. 1994. Capital investment and financial decisions. 5th ed. Prentice Hall

### Course outline

#### Module 1:

The module provides an introduction to the relevant concept scheme. What are alternative costs and how should they be applied in decision-making. Cost analyses and basic calculations such as activity-based calculation are focused on.

**Objective:**

Learning outcome for the module:

The participants receive information about relevant problem approaches for the term paper

- Provide insights into the basic concepts to be used in the programme.
- Activity and cost analyses founded on activity-based calculation, with a strong decision-making focus.
- Participants will gain insights into the change from traditional calculation to activity-based calculation with the use of a case study.
- Various means of handling the capacity issue in calculation will be discussed.
- Participants shall be able to carry out ABC analyses during one period, and analyses of a more operational character (internal cost analysis)
- Harmonisation of capacities
- Economic value of driver units
- Linear programming as a method for process improvements, including
  - how to structure optimizing problems in an activity structure by means of linear programming
  - how to solve capacity problems both analytically and with the help of Excel
  - how to calculate and estimate the value of marginal capacity and discuss possible change measures.

**Computer-based tools**

Excel.

**Learning process and workload**

The program is conducted through five course modules, a total of 150 lecturing hours. Project tutorials differ in each Master of Management program. It will consist of personal tutorials and tutorials given in class. Generally the students may expect consulting tutorials, not evaluating tutorials. The total hours of tutorials offered is estimated to two hours pr. students following an ordinary Master of Management program. For students taking the program as their final Master of Management program the tutorials offered are estimated to a total of six hours.

**Examination**

The students are evaluated through a term paper, counting 18 ECTS credits and an individual written exam, counting 12 ECTS credits. Both evaluations must be passed to obtain a certificate for the program. 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 for 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 program.

**Examination code(s)**

MAN 88981 - Term paper; 24 credits; counts 100 % to pass the program MAN 8898.  
MAN 89981 - written exam; 12 credits; counts 100 % to pass the program MAN 8998.  
Both evaluations must be passed to obtain a certificate for the program.

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

MAN 22741 - Term paper; 24 credits; counts 100 % to pass the program MAN 2274.  
MAN 22751 - individual written exam; 6 credits; counts 100 % to pass the program MAN 2275.  
Both evaluations must be passed to obtain a certificate for the program.

**Examination support materials**

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

**Re-sit examination**

At the next ordinary exam.

**Additional information**

