**Course descriptor**

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| Title of the course | **Management accounting** |
| Title of the Academic Programme  | International Business and Management |
| Type of the course | Core |
| Prerequisites | None |
| ECTS workload | 4 |
| Total indicative study hours | Directed Study | Self-directed study  | Total |
| 72 | 80 | 152 |
| Course Overview | The objective of this part of the course is to help students do the following:* learn how to apply certain concepts and principles within management accounting
* learn how to use these concepts and principles to make decisions from the point of view of the manager of a firm
* understand how these concepts and principles relate to the broader activities of the firm

Examples of such concepts and principles (non-exhaustive):* cost assignment
* process costing
* cost-volume-profit analysis
* pricing decisions and profitability analysis
* activity-based costing
* budgeting
* costing and variance analysis
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| Intended Learning Outcomes (ILO) | On completion of this course students should be able to do the following:* apply the concepts and principles of management accounting (see examples under “Course Part Overview”)
* use these concepts and principles to make decisions
* understand how these concepts and principles relate to the broader activities of the firm
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| Indicative Course Content | 1. Costs and cost assignment
2. Accounting entries for a job-costing system
3. Process costing
4. Joint costing and by-product costing
5. Cost-volume-profit analysis
6. Pricing decisions and profitability analysis
7. Budgeting
8. Costing and variance analysis
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| Teaching and Learning Methods | The course consists of lectures and tutorial. The tutorials involve problem-solving. |
| Indicative Assessment Methods and Strategy | Students’ academic progress will be measured by students’ participation in seminars, a mid-term exam, and a final exam. During the course, students actively participate in classes and solve tasks and cases. The final grade is based on the results obtained during the course. The tasks will not be taken after the deadline. Final deadline for all tasks is assigned by the course instructor.The final exam will take the form of a 2-hour closed-book written test. The exam test consists of tasks. |
| Readings / Indicative Learning Resources[[1]](#footnote-1) | MandatoryJ. Madegowda, Management Accounting, Himalaya Publishing House, 2006. Electronic access: <https://ebookcentral.proquest.com/lib/hselibrary-ebooks/detail.action?docID=3011261> Other material made available electronically.OptionalOther material made available electronicallyhttps://courses.lumenlearning.com/tcc-managacct/  |
| Course Instructor | Jeff Downing |

1. Indicative Learning Resources - to be filled either in the Course descriptor or in the Course Syllabus. [↑](#footnote-ref-1)