

1.1.5. Course Handbook of Master of Business Administration

Name : Managerial Accounting					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
IAB82006	510 (minutes/week)	4.53 ECTS	2	Even	1x per semester
	Types of courses : Face to face Independent Study Structured Tasks	Contact hours : 150 minutes/week		Independent study 360 minutes / week	Class size X students 15 students
1	Prerequisites for participation : ---				
2	Learning outcomes : <ol style="list-style-type: none"> 1. Be able to analyze valid and important information and data about 2. trends in socio-cultural and behavioral aspects of business organizations by utilizing quantitative analysis methods, data management, and diagnostic problem-solving skills for the decision-making process 3. Be able to evaluate leadership traits and behaviors that influence key stakeholders for the decision-making process 4. Be able to analyze the global competitive environment and changes in various business practices and implement relevant change management 5. Mastering stakeholder theory, systems, decision making, 6. changes, value creation, innovation, social behavior, and organizational theory as well as business administration, business and corporate strategy, business ethics; 7. Mastering cross-cultural theory in managing global business, human capital management, and value chain theoretical concepts; 8. Mastering the theory of public policy, political economy, international business and business law 				
3	Description : This subject provides a comprehensive examination of managerial accounting theory and concepts as well as the practice in local and international contexts. Topics cover several managerial accounting subjects, namely, quality and productivity, environmental cost management, international issues in management accounting				
4	Subject aims/Content : <ol style="list-style-type: none"> 1. Basic Concepts of Managerial Accounting 2. Quality Cost 3. Productivity 4. Lean Accounting Target Costing 5. Environmental Cost Management 6. Strategic Based Environmental Responsibility Accounting 7. International issues on Management Accounting 8. Foreign Currency Exchange in Management Accounting 				

	9. Profit Planning 1 10. Profit Planning 2 11. Measuring Performance in Multinational Companies 12. Performance Evaluation and Decentralization 13. Cost Management for Just-in-Time 14. Short Term Business Decision (Hongren)
5	Teaching methods: Lectures are held face-to-face by lecturers for (150 minutes) x 14 meetings
6	Assessment methods: 20% presentation 20% discussion Task 10% Mid-Term Exam 25% Final-Term Exam 25%
7	Other information e.g. bibliographical references : 1. Main: <ul style="list-style-type: none"> a. Managerial Accounting, Mowen, Hansen, 2007 b. Cornerstones of Managerial Accounting, Fifth Edition, Mowen, Hansen and Heitger, 2014 c. Financial & Managerial Accounting, Horngren, Harrison, Oliver, 2012 d. Financial and Managerial Accounting, 13e, Warren, Reeve, Duchac, 2016 2. Supporter <ul style="list-style-type: none"> a. Managerial Accounting, Fifteenth Edition, Garrison, Noreen, Brewer, 2015 b. Managerial Accounting, Sixth Edition, Jiambalvo, 2016 c. Managerial Accounting for Decision-making, Saksonova, 2010