University of St.Gallen

Course and Examination Fact Sheet: Autumn Semester 2014

7,102: Management Accounting

ECTS credits: 4

Overview examination/s

(binding regulations see below)
Central - Written examination (100%, 90 mins.)

Attached courses

Timetable -- Language -- Lecturer
7,102,1.00 Management Accounting -- English -- Dinh Tami

Course information

Course prerequisites

None. Please note: the course "Management Accounting" will be offered both in German (Prof. Möller) and in English (Prof. Dinh) in the upcoming autumn semester 2014. You will hence be able to choose individually which course to take during the bidding process. Overall topics and learning objectives for both courses are identical; however, it will remain at each professor's discretion to set a focus on specific topics. Examination for both courses consists of a central written examination (100%, 90 mins.) which will be composed individually and graded independently by each professor.

Course content

General learning objectives:

Students are given the choice between English and German as the course language for the core subject “Management Accounting” (both lecture and tutorial). It is required that students commit to the one course or the other only. Please note that the general learning objectives are the same for both the course offered in English and the one offered in German. However, specific course contents, curriculum and textbooks/reference books may differ. Both lecturers are solely responsible for their specific course. Accordingly, the exams will be prepared independently by both lecturers and will refer to their specific course.

After this course, students should be able to:

- describe the bases of management accounting techniques and practice
- apply a set of management accounting tools and techniques to a number of different decision making scenarios (e.g. transfer pricing, balanced scorecard)
- use the concepts to analyze and provide recommendations for improving a firm’s business processes and creating value
- critically reflect some of the social and behavioral complexities when using management accounting techniques in real world settings

Course aims and student learning outcomes

The aim of this course “Management Accounting” is to equip students with the necessary tools and techniques to analyze business processes and make recommendations to business process improvements and value creation. The theoretical concepts will be discussed in real-world situations demanding students to tolerate ambiguity in managerial decision-making. Besides quantitative management accounting techniques, the course introduces students to strategic management accounting topics relevant for a range of organizational situations and problems. The course concludes with international issues and current developments in management accounting.

At the end of the course students should have gained in-depth disciplinary knowledge applicable in local and global contexts (e.g. internal accounting departments, risk management etc.). The course is designed at encouraging critical thinking and problem solving applicable to business and organizational decisions necessary in management accounting.

Topics

- Introduction and basic concepts of management accounting
- Cost behaviour
- Activity-based costing and management
- Budgeting
- Transfer pricing
- Performance measurement
- Strategic cost management, balanced scorecard
- Quality and environmental cost management
- Cost-volume-profit analysis
- Inventory management
- International issues in management accounting
- Current developments in management accounting

Course structure

Weekly lectures and 6 tutorials

Course literature

Textbook and readings

- Hansen, D.R. and Mowen, M.M.: Cornerstones of cost management, 3rd ed. (Cengage Learning, 2015)

Reference books

- Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. and Young, S.M.: Management Accounting: Information for Decision-Making and Strategy Execution, 6th ed. (Pearson, 2011)
- Horngren, C.T., Datar, S.M., Rajan, M.V.: Cost accounting – A managerial emphasis, 15th ed. (Pearson Prentice Hall, 2014)
- Mowen, M.M., Hansen, D.R. and Heitger, D.L.: Cornerstones of managerial accounting, 5th ed. (Cengage Learning, 2013)
- Merchant, K. and Van der Stede, W.: Management Control Systems: Performance Measurement, Evaluation and Incentives, 3rd ed. (Pearson Prentice Hall, 2011)

Additional course information

A number of exercises and cases will be made available on StudyNet for preparation at home and will be discussed during the tutorials.

Examination information

Examination sub part/s

1. Examination sub part (1/1)

Examination time and form

Central - Written examination (100%, 90 mins.)

Remark

90 minutes

Examination-aid rule

University of St.Gallen

Extended Closed Book
The use of aids is limited; any additional aids permitted are **exhaustively** listed under "Supplementary aids". Basically, the following is applicable:

- At such examinations, all the pocket calculators of the Texas Instruments **TI-30** series and bilingual dictionaries without hand-written notes are admissible. Any other pocket calculator models and any electronic dictionaries are inadmissible.
- In addition, any type of communication, as well as any electronic devices that can be programmed and are capable of communication such as notebooks, tablets, PDAs, mobile telephones and others, are inadmissible.
- Students are themselves responsible for the procurement of examination aids.

Supplementary aids
No further means of aid are allowed.

Examination languages
Question language: English
Answer language: English

Examination content

- Slides for each topic are made available on StudyNet. In addition, students are expected to read the relevant chapters of the suggested textbook and reference books.
- Students will be assessed on understanding rather than memorizing.

Examination relevant literature

- Slides for the course are based on the textbook. When preparing for the exam, students are expected to read the relevant chapters of the suggested textbook and reference books.
- In addition, throughout the course the lecturer may provide additional readings, which are relevant for the exam.

University of St.Gallen

Please note

We would like to point out to you that this fact sheet has absolute priority over other information such as StudyNet, faculty members' personal databases, information provided in lectures, etc.

When will the fact sheets become binding?

- Information about courses and examination time (central/decentral and grading form): from the start of the bidding process on 21 August 2014
- Information about decentral examinations (examination-aid rule, examination content, examination relevant literature): after the 4th semester week on 13 October 2014
- Information about central examinations (examination-aid rule, examination content, examination relevant literature): from the start of the enrolment period for the examinations on 3 November 2014

Please look at the fact sheet once more after these deadlines have expired.