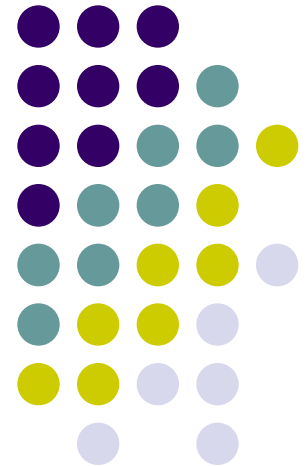
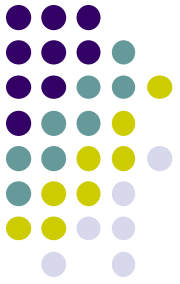


Managerial Accounting

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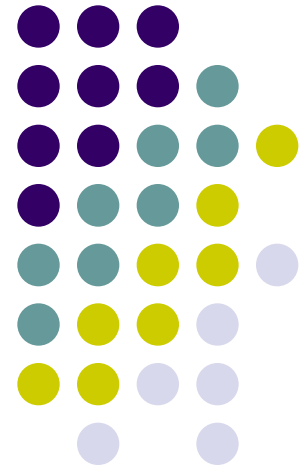
Agenda



- **Course BPH_MAAC**
 - Requirements
 - Organizational issues

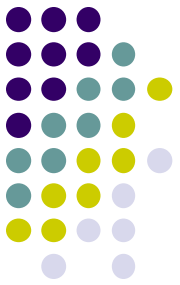
Course BPH_MAAC

Managerial Accounting



BPH_MAAC

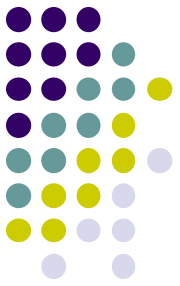
Managerial Accounting



Week	Date	Lecture	Seminar
1	25.9.2024	Evolution of managerial accounting.	Introduction
2	2.10.2024	Cost classification. Cost behaviour	Cost classification
3	9.10.2024	Cost assignment - Service centres allocation	Cost assignment
4	16.10.2024	Activity based costing and Customer profitability	ABC
5	23.10.2024	Cost-Volume-profit analysis and cost assignment	CVP
6	30.10.2024	Relevant cost and revenues for decision making	Midterm-test
7	6.11.2024	Studying week	
8	13.11.2024	Pricing decisions and Profitability analysis	Profitability analysis
9	20.11.2024	Budgeting process	Budgets
10	27.11.2024	Standard costing I	Standard costing
11	4.12.2024	Standard costing II	Standard costing
12	11.12.2024	Management control systems	Project presentation - revisi
13	18.12.2024	Strategic tools in management accounting	Project presentation - revisi

BPH_MAAC

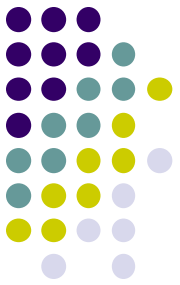
Managerial Accounting



- **Requirements (max. 100 points)**
 - **Participation in seminars**
 - 20 points – active participation (10 seminars*2)
 - **Mid-term test (October, 30th)**
 - 33 points
 - **Final test (December, 18th???)**
 - 33 points
 - **Developing own teaching case (December 15th)**
 - 10 developing
 - 4 opposing
 - Assignemtn including teaching goals, predefined tables and solution
 - [Topic Case studies.xlsx](#)
 - **Literature:**
 - selected chapters from
Colin Drury (2012/15): Management and Cost Accounting

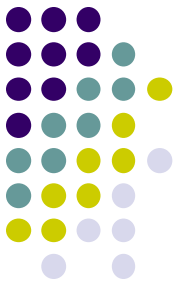
BPH_MAAC

Managerial Accounting



- **Classification scale**
 - **Aggregate score:**

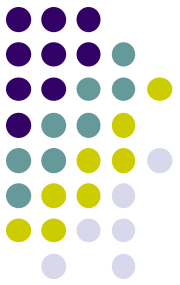
Grade	Minimal sum of points
A	92 pt.
B	84 pt.
C	76 pt.
D	68 pt.
E	60 pt.
F	0 pt.



Organizational issues

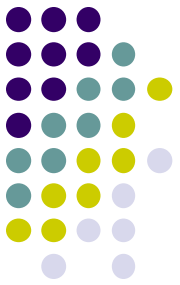
- Don't forget computers
- You will be given the CASE study assignment examples the day before into the Interactive syllabi
- The cases will have a common part (we calculate together in seminar) and a separate processing part (for home)

Task 1 and 2



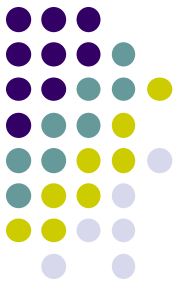
- Suppose you are the co-owner and manager of a retail store that sells and repairs mountain bikes. Provide one example of a *financial* accounting report that would be useful to you and your co-owner. Provide two examples of *managerial* accounting reports that would be useful to you as the manager. (**DISCUSS**)
- **Provide two examples of nonfinancial measures** used by following subjects, specify for whom, when and why are these nonfinancial measures needed and how to calculate them. Select one from the following activities (**DEVELOP CONCISE PRESENTATION**):
 - a pizza eatery that serves food in the restaurant and offers delivery services
 - a tennis club that provides training services to its members and develops specific programme of training for them
 - a coffeeshop that serves customers in store delivering coffee and delicacies and providing self-roasted coffee delivery
 - a company manufacturing bikes

Task 3



- For each report listed in the following, indicate whether it relates to financial or managerial accounting. Explain the reasoning behind your answer for each item. **(DISCUSS)**
 - Projected net income for next quarter by division
 - Defective goods produced as a percentage of all goods produced
 - Income statement for the most current year, prepared in accordance with U.S. GAAP
 - Monthly sales broken down by geographic region
 - Production department budget for the next quarter
 - Balance sheet at the end of the current year, prepared in accordance with U.S. GAAP

TEAM HOMEWORK



- Select a managerial role and prepare a brief presentation on how their role would use managerial accounting information to make decisions. Think about how different roles interact and rely on managerial accounting data.(Homework)
 - Production manager
 - Marketing manager
 - Human resource manager
 - Logistics manager
 - Financial analyst