

Course Outline

Virtual Exchange Autumn Semester 2023_24

Course Title: Management Accounting (IM Brugg)

Number of ECTS-Credits: 5

Format of the course:

- synchronous online course (FIX timeslots)
- asynchronous online course (NO fix timeslots)
- mix of synchronous and asynchronous online course
- synchronous hybrid course (students can choose online OR on campus in FIX timeslots)
- asynchronous hybrid course (students can choose online OR on campus in NON-fix timeslots)
- mix of synchronous and asynchronous hybrid course
- other, namely:

Number of Students accepted

- Total number of students is limited to
- Total number of students is unlimited
- Total number of virtual exchange students is limited to
- Total number of virtual exchange students is unlimited

Responsible lecturer: Ueli Gygli

Link to lecturer's profile at FHNW: <https://www.fhnw.ch/en/people/ueli-gygli>

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1. Course content

- Cost systems:
 - o Job Order Costing
 - o Process Costing
 - o Activity Based Costing
 - o Cost Distribution Sheet
- Decision-making systems:
 - o Cost-Volume-Profit Analysis

2. Learning objectives

Module Overview

Managers must be able to apply appropriate cost accounting systems to stay competitive in globalized and increasingly digitalized markets. Evaluating businesses' profitability based on reliable quantitative and qualitative financial information is the rational side of making informed decisions.

Learning Goals

- Explain the differences between financial and managerial accounting
- Explain the concepts of full and variable-costing
- Explain different types of costs and budgets
- Explain management's decision-making process regarding product pricing, product, equipment replacement, etc.

Goals related to intercultural and international aspects of the topic

- Explain the dimensions of culture and how they impact aspects of Management Accounting
- Evaluate international aspects of the topic, consider cross-cultural implications
- Collaborate in various cultural settings, achieving specific and desired results
- Reflect on your own intercultural awareness, cultural orientation, and own communication preferences

3. Prior knowledge and entry requirements

- As this module requires participants to be able to discuss complex issues fluently, a good level of English is required min. B2/C1 (CEFR), IELTS 5.5, TOEFL iBT 46-59 or equivalent
- Basics of Financial Accounting requested.

4. Course structure and dates

The hybrid classes will be held on Saturday mornings from 08.15h to 12.00h.

08.15h Office Hour,
09.00h Colloquium; Show-Time Exercise; Kahoot
10.30h Group Work, Quiz
11.30h New Assignment; Selfstudy; Office Hour

Dates and more details will be provided in the Semester Schedule.

5. Assessment

- Assessment with (online)presentation, report, groupwork, test, etc., during the semester
- Final written test on campus can be replaced for remote students with an additional assignment
- Final written test on campus can be replaced for remote students with oral testing

6. Literature

Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2017). Managerial accounting (6th/7th ed., International Student Version.). Hoboken, N.J.: Wiley.
Script for the Cost Distribution Sheet.

7. Grading

Pass-fail

According to the Swiss grading system (see below)

Mark	6.0	5.5	5.0	4.5	4.0	below 4
In words	excellent	very good	good	satisfactory	pass	fail

The student has the right to appeal against the grading within a period of not more than 14 working days after its communication. Any appeal must be sent to io.business@fhnw.ch in writing and must be accompanied by valid arguments. It will be handled according to the Study and Examination Regulations for the Bachelor of Science Business Administration at FHNW.