BUS427 - Advanced Management Accounting

Course responsible

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Objectives:

A major part of the course focuses on the design and use of cost and performance measurement systems. This includes discussions on costing traditions and practices, conceptual modeling of costing systems and the design and use of costing systems in different contexts. The design and use of balanced scorecard models are the main focus in the performance measurement systems (PMS) section, including assumptions underlying the balanced scorecard and the design and use of different PMS´s in different setting.

Topics

The course will cover topics like:

Cost concepts

Balanced Scorecard

Beyond Budgeting

Budget participation

Cost estimation

Prerequisites

None. The course is at the advanced level in the master program, and though it may be studied independently, it is a natural extension of BUS401 - Strategiske lønnsomhetsanalyser og prising.

Literature

Compendium of articles.

Teaching

Ordinary lectures.

Requirements for course approval

Assignments, pass/fail.

Exam

4 hour written exam.

Grading scale A - F.

Computer tools

Standard PC.