



HSB
Hochschule Bremen
City University of Applied Sciences



HSB-International Summer School 2017
International Summer School for Advanced Study

MANAGERIAL ACCOUNTING

Course dates: 9 July – 3 August 2017

Credit hours: 4 credit hours - US / 8 credit points-ECTS

Syllabus

Instructor:	Professor Dr. Kathleen Bakarich, CPA	Email: Kathleen.Bakarich@hofstra.edu
	Hofstra University New York USA	
	Assistant Professor of Accounting	

Time: Monday-Thursday 9:30 – 12:45

HSB-INTERNATIONAL SUMMER SCHOOL

Hochschule Bremen - Werderstraße 73 - D-28199 Bremen

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SYLLABUS

INSTRUCTOR

Professor Dr. Kathleen Bakarich, CPA
Hofstra University, Assistant Professor of Accounting
Kathleen.Bakarich@hofstra.edu

DESCRIPTION

This course provides students with an understanding of concepts that are fundamental to the use of management accounting. Topics include costing concepts and systems, budgeting, cost-volume-profit analysis, and other managerial accounting concepts. It is helpful if students have previously taken an introductory financial accounting course, but this is not required.

REQUIREMENTS

There will be no required textbook. Students may find it useful to refer to the following open source text, *Managerial Accounting* by Heisinger and Hoyle found at:
<https://open.umn.edu/opentextbooks/BookDetail.aspx?bookId=137>

GRADING

Attendance	15%*
Quiz #1	15%
Quiz #2	15%
Quiz #3	15%
Presentation	10%**
Final	30%

*Attendance: You will lose 5% for each full session missed and 2.5% for each half-session missed. Due to the fact that this is not a textbook based course, its technical nature, and the short length of the program, class attendance is very important.

**Presentation: Students will be assigned into groups and given a newspaper article that highlights real world examples of course concepts. Students will give a brief presentation to the class summarizing the article. Presentations will be scattered throughout the 4-week session.

CLASS SCHEDULE

DATE	TOPIC	EVALUATION
Monday July 10 th	No Class—Welcome Meeting	
Tuesday July 11 th	Introduction to management accounting & its role in business; Costing concepts & cost behavior	
Wednesday July 12 th	No Class—Cross Cultural Management	
Thursday July 13 th	Analysis of cost, volume, & pricing to increase profitability	
Monday July 17 th	Cost accumulation, tracing, & allocation; Activity based costing & total quality management	Quiz #1
Tuesday July 18 th	Relevant information for special business decisions: outsourcing; segment elimination; special orders	
Wednesday July 19 th	Planning for profit & cost control	
Thursday July 20 th	Performance evaluation & responsibility accounting	Quiz #2
Monday July 24 th	Time value of money & planning for capital investments	
Tuesday July 25 th	No Class—Mercedes Benz Plant Visit	
Wednesday July 26 th	Planning for capital investments	Quiz #3
Thursday July 27 th	Review for the final exam	
Monday July 31 st	Final examination	Final
Tuesday August 1 st	Review of final exam; Additional topics in managerial accounting	
Wednesday August 2 nd	No Class—Farewell Ceremony	

Notes for each class and example exercises will be distributed either as handouts or on a USB stick at the beginning of the course. The exercises will be discussed in class (time permitting) or can be worked on outside of class, but are not specifically graded.