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## Managerial Accounting

### Syllabus

BOK 2.15

ACCT-222

Specialty: 073 "Management"

Educational program "Business Administration in Management  
and International Business"

**Quarter/Year:** Spring/2024

**ECTS Credits:** 6

**Instructor:** Lesya Leshchii, PhD

**US Credits:** 3

**Contact information:**

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**Prerequisites:** Principles of Accounting

### Course Description

This course introduces students to the concepts and applications of managerial accounting. Students focus on analysis and recording manufacturing costs, cost-volume-profit analysis, short-term decision making, creation budgets and reports, evaluation of capital investments, and various costing systems.

### Course Outcomes

Upon completion of the course, students will be able to:

PH3. Use modern information and communication technologies, software packages for general and special purposes.

PH4. Systematize and streamline the information received on the processes and phenomena in the world economy; evaluate and explain the influence of endogenous and exogenous factors on them; formulate conclusions and develop recommendations, considering the peculiarities of the national and international environment.

PH6. Plan, organize, motivate, evaluate and increase the effectiveness of teamwork, conduct research in a group under the leadership of a leader, taking into account today's requirements and features in a limited time.

PH7. Apply the acquired theoretical knowledge to solve practical problems and meaningfully interpret the results.

PH8. Understand, highlight and describe new phenomena, processes and trends of global development, mechanisms and tools for the implementation of economic policy and world integration / disintegration processes, including Euro-Atlantic integration.

PH9. Understand and be able to apply, in accordance with other requirements of the educational program, modern theories and methods of solving specialized complex problems and practical problems in the field of international trade in goods and services, international capital flow, international monetary and financial relations, mobility of human resources, international technology transfer.

PH10. Identify and highlight the features of the functioning of the subjects of international relations and models of their economic development.

PH11. Substantiate own opinion regarding the specific conditions for the implementation of forms of international economic relations at the mega-, macro-, meso- and micro-levels.

PH13. Select and skillfully apply analytical tools for studying the state and development prospects of individual segments of the international markets for goods and services using modern knowledge about the methods, forms and tools for regulating international trade.

PH14. Understand and apply theories, principles, means and tools for the implementation of international monetary and financial and credit relations.

PH15. Determine the functional features, nature, level and degree of interconnections between subjects of international economic relations of different levels and establish communications between them.

PH16. Demonstrate knowledge about the state of research in international economic relations and the world economy in an interdisciplinary combination with political, legal, natural sciences.

PH18. Investigate economic phenomena and processes in the international sphere based on an understanding of categories, laws; highlighting and summarizing trends, patterns of functioning and development of the world economy, taking into account the cause-effect and space-time relationships.

PH19. Understand and apply current legislation, international regulations and agreements, reference materials, current standards and specifications, etc. in the field of international economic relations.

PH22. Apply appropriate methods, rules and principles of functioning of international economic relations for the development of foreign economic activity of Ukraine.

PH24. Substantiate the choice and apply information and analytical tools, economic and statistical calculation methods, complex analysis techniques and methods of monitoring world markets.

PH25. Present the results of the research on the basis of which recommendations and measures for adaptation to changes in the international environment are developed.

### **Competencies**

IK. The ability to solve complex specialized tasks and practical problems in the field of international relations in general and international economic, in particular, as well as in the learning process, which involves the use of new theories and methods in conducting comprehensive research of world economic relations, is characterized by complexity and uncertainty.

3K4. Ability to plan and manage time.

3K7. Skills of using information and communication technologies.

3K11. Ability to work in a team.

CK3. Ability to identify features of the functioning of the environment of international economic relations and models of economic development.

CK5. Ability to carry out a comprehensive analysis and monitoring of world markets, assess changes in the international environment and be able to adapt to them.

**Internationality:** The founders of the theory of management accounting are considered to be the classics of economic theory - authors from Anglo-Saxon countries, mainly from the USA and Great Britain, and also Germany. The international aspect of the course includes understanding and ability to apply the basic methods of [management accounting](#) in practice of international companies: for conducting and managing business, understanding and calculating the costs of companies and evaluating and forecasting their activities in general.

### **Communications**

For individual issues, students should contact the professor ONLY by given e-mail or by Moodle. In the Subject line they should put: UACUFirstNameLastName. E-mail messages will normally be answered within 48 hours.

Note! Only emails sent from the student's corporate email address will be answered.

Attention! Official and only language used for assessment activities is English. Official and only languages used for communication within the University are Ukrainian and English.

### **Student Responsibilities**

#### **Time Commitment**

The study of technical courses is cumulative (i.e., an understanding of earlier material is necessary to grasp concepts covered later). Past experience has shown a high correlation between procrastination and low grades. Students must be committed to completing tasks on time.

#### **Technical Aspects**

The student is obliged to provide himself/herself with all the necessary technical equipment for the educational process (laptop or computer, webcam, headsets or headphones and microphone), as well as access to the Internet.

Only students signed-in with their own first and last name are allowed into video lectures in Zoom.

#### **Grading Policy**

The course is based on mastery of course outcomes. Student grades for this course will be calculated based on performance.

Note: the minimal grade to pass a subject is 60%.

#### **Graduate Grading Guidelines**

The assignment of a letter grade for a course is an indication of the student's overall success in achieving the learning outcomes for the course. The course letter grade may be viewed as a summary statement of the student's achievement in individual assessments (assignments & activities). These assessments are intended to identify for students their strengths as well as those areas in need of improvement. Student work is assessed according to the guidelines below.

#### **Course-level Grading guidelines:**

<b>Grade</b>	<b>ECTS Grade</b>	<b>International Grade</b>
90% - 100%	A	5 (Excellent)

83% - 89%	B	4 (Very Good)
75% - 82%	C	4 (Good)
70% - 74%	D	3 (Good)
60% - 69%	E	3 (Acceptable)
35% - 59%	FX	Not acceptable, possible repetition of course

### Criteria for grading:

ECTS grade	Requirements for the student
A	The student has knowledge of the subject at a high level, explains theoretical concepts in detail and solves problems, situational exercises qualitatively and quickly, demonstrates critical thinking and understanding of <a href="#">management accounting</a>
B	The student demonstrated good knowledge of program material; processed the basic literature, mastered the conceptual apparatus, methods, techniques and tools provided by the program, but with some inaccuracies
C	
D	The student showed mediocre knowledge of the core program material; learned information mainly from a lecture course or just one textbook; mastered only certain methods, techniques and tools provided by the program, solves problems with mistakes
E	
FX	The student has significant gaps in knowledge of the main program material; fragmentary mastered the basic concepts, techniques and tools; significant mistakes are made when using them

Maximum total possible points – 100 points incl. (Midterm and Final exam are 50% of overall evaluation, where Midterm – 20% and Final – 30%)

(35-40% of the total for the course are tasks taken or presented exceptionally during the class)

- Midterm exam – 20 points
- Final exam – 30 points
- Project Assignment (With a mandatory presentation in class) – 10 points (half of them are for the presentation of the project during the lesson)
- Homeworks – 10 points
- Classworks (presence, answers, discussions) - 30 points (half of the points are for attending classes, and another half are for participating in discussions, answering questions, solving problems and completing assignments, etc.)

### Assignment Format

- All work should be shown in time. If the student misses the deadline – the task is failed (in some cases, the work can still be evaluated - if the student had good reasons for delaying or for other reasons - at the discretion of the teacher).
- Midterm covered topics from previous lectures (weeks 1-4). It included multiple choice questions and cases (essays) and took about 1 hour.
- The Final exam covered all course material and included multiple choice questions, open questions, calculating problems and cases. It lasts for 1.5 hours. Admission to the Final exam is possible only if all the tasks of the curriculum are covered.

### Academic dishonesty

Academic integrity is submitting one's own work and properly acknowledging the contributions of others. Any violation of this principle constitutes academic dishonesty and

is liable to result in a failing grade and disciplinary action. Forms of academic dishonesty include:

1. Plagiarism – submitting all or part of another’s work as one’s own in an academic exercise such as an examination, a computer program, or written assignment.
2. Cheating – using or attempting to use unauthorized materials on an examination or assignment, such as using unauthorized texts or notes or improperly obtaining (or attempting to obtain) copies of an examination or answers to an examination. Including the use of artificial intelligence and pre-prepared answers to the questions of tasks is prohibited (unless otherwise specified in the task itself or allowed by the instructor).
3. Facilitating Academic Dishonesty – helping another commit an act of dishonesty, such as substituting for an examination or completing an assignment for someone else.
4. Fabrication – altering or transmitting, without authorization, academic information or records.

Midterm and Final are valid only if they are taken on-campus (room defined by the dean’s office) and on UACU’s computer/laptop or online on the student’s computer/laptop using Zoom and other conditions defined by the dean's office to avoid the cases of academic dishonesty. Students who will not meet this requirement will be expelled from the course with grade “0”.

- In case of missed Midterm or Final exam (for a valid reason like sickness or an emergency) a request to repeat the exam is possible. Permit to repeat a midterm or final exam is done through a letter to the dean's office with request and approval of subject lecturer.
- Submission or retaking of any assessment activities after deadlines are forbidden.

### Submission & Return Policy

Assignments must be submitted to the professor on or before the due date indicated in the Course Schedule. The assignments submitted after the due dates receive zero points.

#### \*\*\*\* NO MAKE –UP QUIZZES AND EXAMS \*\*\*\*

Day	Research Projects	Assignment due	Points
Week 1	T1. Managerial Accounting as a Tool for Managers	Homework T1	1
Week 2	T2. Building Blocks of Managerial Accounting: business sectors and the <u>Value Chain</u>		
Week 3	T2. Building Blocks of Managerial Accounting: Classification of costs	Homework T2	1
Week 4	T3. Breakeven Analysis	Homework T3	1
Week 5	T4. Marginal and Absorption costing	Homework T4	1
Week 6	T5. Standard Costs and variances	Homework T5	1
Week 7	Summing up material on Topic 1-5.		
	<b>Mid Term</b>		20
Week 9	<u>T6. Budgeting</u> : operating budgets <u>T6. Budgeting</u> : financial budgets	Homework T6	1
Week 10	T7. <u>Responsibility Accounting</u> and Decentralization	Homework T7	1
Week 11	T8. Short-Term Decision Making	Homework T8	1
Week 12			
Week 13	T9. Investment Appraisal: Capital Investment Decisions T9. Investment Appraisal: The concept of time value of money	Homework T9	1

Week 14	T10. <u>Performance measurement</u> and Sustainability Reporting	Homework T10	1
Week 15	Summing up material on Topic 6-10. Presentation of <u>students projects</u>		10
Week 16	Attending classes, participating in discussions		30
	<b>Final</b>		30

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### Recommended Materials

- Mitchell Franklin, Patty Graubeal, Dixon Cooper. (2019) Principles of Accounting. Volume 2. Managerial Accounting. – OpenStax © Rice University  
// <https://open.umn.edu/opentextbooks/textbooks/principles-of-accounting-volume-2-managerial-accounting>
- Mitchell Franklin, Patty Graubeal, Dixon Cooper. (2019) Principles of Accounting - Volume 1. Financial Accounting. – OpenStax © Rice University  
// <https://open.umn.edu/opentextbooks/textbooks/principles-of-accounting-volume-1-managerial-accounting>
- Kurt Heisinger, Joe Hoyle (2012). Managerial Accounting. - [Saylor Foundation](https://open.umn.edu/opentextbooks/textbooks/managerial-accounting). // <https://open.umn.edu/opentextbooks/textbooks/managerial-accounting>
- Larry M. Walther, Christopher J. Scousen. (2009) Managerial and Cost Accounting.  
// <https://bookboon.com/en/managerial-and-cost-accounting-ebook>
- CIMA (2017) Subject P1. Management Accounting. Study Text. Copyright © Kaplan Financial Limited.
- Управлінський облік: підручник / О.В. Фоміна, О.А. Мошковська, О.О. Августова та ін. – Київ: КНТЕУ, 2021. -221 с.
- Investopedia - <https://www.investopedia.com/>

Протокол засідання кафедр № 1 від 23.01.2024 року

Проректор з навчально-методичної роботи



Л.І.Кондратенко

Завідувач кафедри



Л.В.Жарова

Викладач

Л.А.Лещій