

Models and Methods of Managerial Accounting

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Discipline status: Optional

Volume: 4 ECTS (lectures – 20 h, practice – 20 h, independent work – 80 h)

The purpose of the discipline: mastering knowledge and acquiring skills in making and evaluating current and long-term decisions in conditions of risk, uncertainty and the availability of alternatives; in managing working capital; in organizing strategic management accounting at enterprises of all forms of ownership.

Approximate course outcomes:

1. Ability to identify and assess the risks of failure to achieve the enterprise's management goals, failure to comply with legislation and regulation of its activity strategy, unreliability of reporting, preservation and use of its resources.
2. Ability to use mathematical tools to solve applied problems of the enterprise in the field of strategic accounting, analysis and control.
3. Ability to conduct analysis of the enterprise's economic activities and financial analysis in order to make strategic management decisions.

Approximate course topics:

- Topic 1. Types of operational decisions. Analysis and selection of alternative options (decision on special orders; to produce or to buy; liquidation or reduction of unprofitable activities; other tasks of alternative choice).
- Topic 2. Optimal use of resources under constraints (1, 2, 3 and more constraints).
- Topic 3. Decision-making models under risk and uncertainty.
- Topic 4. Working capital management methods (management of inventories, receivables, funds, payables and overdrafts).
- Topic 5. Analysis of information for making long-term decisions (analysis of investment projects; methods of investment assessment).
- Topic 6. Strategic management accounting.
- Topic 7. Integrated cost management and pricing models.
- Topic 8. Transfer pricing.
- Topic 9. Non-financial and multiple performance indicators

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Scoring:

Exam – 40 point

Semester subtotal – 60 points:

- activity on practice (9 * 3 points) – 27 points
- tests (9 * ~4 points) – 33 points.

CLASS POLICIES:

- 1) **Attendance & Absences** – Full attendance and participation is expected.
- 2) **Assignment Completion & Late Work** – All assignments should be submitted on time. If there is a delay, the student must be in touch with the instructor. Late submissions without reasons will result in grade deduction. You can turn in an assignment up to our next class, in which case you receive a 0% penalty, if late you receive a 50% penalty.
- 3) **Academic Conduct Code** – Cheating and plagiarism will not be tolerated in any BSNU course. They will result in no credit for the assignment or examination and may lead to disciplinary actions.

Requirements:

Access to the Internet, Wi-Fi;
OS: Windows, Android, iOS;
Browsers: Chrome / Opera / Mozilla Firefox / MS Edge;
Software: Word, Excel, PowerPoint; Skype, Zoom, Google Meet;
Moodle 3.9 platform

Program learning competencies

General competences:

GC01. Ability to abstract thinking, analysis and synthesis.

GC02. Ability to search, process and analyze information from various sources.

Special (professional) competences (SC): SC02

Learning outcomes: LO 01, LO 02, LO 09.

Teaching methods used in the process of teaching the discipline: explanatory-illustrative, reproductive method, problem-based presentation method, partial-search method. Forms of control: current, final (exam).