

Managerial Accounting Course Description

Faculty: Economics

Study program: Professional Master in Business Administration

Course Title: Managerial Accounting

Course Credits: 7

Language of Instruction: Albanian

Course Description: Managerial accounting as a part of accounting system help students in getting all knowledge about accounting procedures. This course is an advanced cost and managerial accounting course. Managerial accounting provides key information for planning and controlling and decision-making. Course topics will include the following:

- Activity-Based Costing and Activity-Based Management
- Pricing Decisions and Cost Management
- Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis
- Allocation of Support-Department Costs, Common Costs, and Revenues
- Cost Allocation: Joint Products and Byproducts
- Process Costing
- Spoilage, Rework, and Scrap

Course Goals: Some of the learning outcomes are:

- ✓ Understand managerial accounting information.
- ✓ Apply both the single cost-driver approach and activity-based costing (ABC) to the allocation of manufacturing overhead.
- ✓ Understand and use Balanced Scorecard.
- ✓ Apply different methods to allocate Support-Department Costs, Common Costs, and Revenues.

Course Requirements:

Class participation	10 points (10%)
Individual assignment	10 points (10%)
Midterm exam (paper based)	15 points (15%)
Final exam (paper based)	65 points (65%)

Grading:

Grading Criteria and Conversion:

95 points – 100 points: 10

85 points – 94 points: 9

75 points – 84 points: 8
65 points – 74 points: 7
55 points – 64 points: 6
45 points – 54 points: 5
0 points – 44 points: 4

Course Schedule: The course is held during winter semester, five hours per week for 15 weeks.