



Uniwersytet Ekonomiczny w Katowicach

# Management Accounting

Lecture

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Any goals ???



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### Our goals – formal perspective


- Theoretical & Practical view on Accounting for Managers
  - significance (necessity ???) of management accounting
  - specific role of costing, budgeting and decision making processes
  - interpretation of accounting information for decision-making
- Team working, interpersonal skills and presenting



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### Boring Lectures

blah blah blah blah blah blah blah blah blah blah b/c



1. Preparation at home → Discussions
2. Preparation at home → Projects
3. Preparation at home → Presentations

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### Evaluation

- **Note!** You have to pass practical classes to take the final exam
- Project presentation (lecture) – 25 points
- Final exam - multiple / T-F choice test (lecture) – 35 points
- **Note!** To pass the final exam you have to collect at least 17 points

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### Evaluation – your final grade


- 35%: Written test (practical classes)
- 5%: Bonus - course active attendance (lecture and practical classes)
- 25%: Project presentation (lecture) – 25%
- 35%: Final exam (lecture)




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### Main topics and time frames

1. 22<sup>nd</sup> of February – 23<sup>rd</sup> of March
  - Introduction to management accounting
  - Information systems
  - Responsibility centres
  - Cost accounting
  - Budgeting
  - Decision making
  - Inventory management\*
2. 4<sup>th</sup> – 13<sup>th</sup> of April – Students' presentations
3. 4<sup>th</sup> of May – **Final exam** – room 210, building D, time: 10.00 am






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### Projects


1. Activity-Based Costing
2. Target Costing
3. Lean (and Kaizen) Costing
4. Life-cycle Costing
5. Performance-based Budgeting
6. Beyond budgeting
7. Customer accounting
8. Human resource accounting



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### Projects

- **8 topics = 8 teams** (groups of three students)
- All projects have to be delivered on **4<sup>th</sup> of April** in a printed form – it will be the base for your evaluation
- Project has to follow **all formal** requirements.
- Academic structure:
  - Basic theory, definitions, terms etc.
  - Comparative analysis – your topic versus other approaches to the same managerial issue
  - Putting theory into practice – presentation of detailed practical example; case studies; seminal studies from scientific literature; prior empirical findings related to the application and utilization of considered concept
  - Assessment test – set of 10, multiple choice questions




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### Projects

<ul style="list-style-type: none"> <li>→ 4<sup>th</sup> of April</li> <li>1. Activity-Based Costing</li> <li>2. Target Costing</li> <li>→ 6<sup>th</sup> of April</li> <li>1. Lean (and Kaizen) Costing</li> <li>2. Life-cycle Costing</li> <li>→ 11<sup>th</sup> of April</li> <li>1. Performance-based Budgeting</li> <li>2. Beyond budgeting</li> <li>→ 13<sup>th</sup> of April</li> <li>1. Customer accounting</li> <li>2. Human resource accounting</li> </ul>	<ul style="list-style-type: none"> <li>Comparative analysis</li> <li>Comparative analysis</li> <li>Comparative analysis</li> <li>Comparative analysis</li> </ul>
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Next lecture 24<sup>th</sup> of February → The list of topics with assigned Students



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### Projects – formal requirements


- **Your assignment consists of 2 parts**
  1. project report delivered on 4<sup>th</sup> of April – **75%**
  2. project presentation given during our class (from 4<sup>th</sup> to 13<sup>th</sup> of April) – **25%**
- **Project report – technical requirements**  
It should not exceed 20 pages. Pages should be numbered. Page settings: A4 paper. All margins: 1,5 cm. Basic font - Times New Roman or other; size 12. Headings and subheadings proportionally larger font and bold. Text - justified (aligned to the right and left). Distance between the lines - 1.5 line. Paragraph indentation (first row) 1 cm.
- **Project report – structure**  
It should contain title page, table of content, content (as described in a former part), list of references (including all sources used for preparation of case study analysis namely books, articles, electronic sources etc.). Please note, you should use citations inside the text.
- **Case study report – printing**  
It should be printed in the following form: 2 pages per sheet & duplex printing, greyscale – let's protect some trees ☺



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### Projects – formal requirements

- **Project presentation**
  - It should stay in line with your topic. There are no restrictions related to the number of slides - it should take **30 minutes** (+/- 3 minutes).
- **Do not restrict yourself to traditional presentations** prepared using computer software but be **creative and cross the borders of your imagination**
- Presenters should be prepared. We are going to ask you a lot of questions related to how deeply you have explored your topic ☺



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### Projects – formal requirements

**Project presentation**

- It is suggested to prepare **MULTImedia** presentations including different communication forms: text, graphics, infographics, pictures, movies, animations, charts etc.
  - Try to use different presentation softwares e.g. MS PowerPoint, Keynote, Flowboard, 9slides, Prezi, Haiku Deck) ...
  - Try to include some videos related to your case e.g. short movies, commercials from YouTube, speeches from TED) ...
  - Try to prepare own movies at the University, inside companies, in the city centre ...
  - Try to include some graphics and animations e.g. word clouds using Wordle.net, TagCrowd.com, Tagxedo.com; infographics using Piktochart, Easel.ly, Visual.ly; mindmaps using MindMeister, SpiderScribe, Freemind ...
  - Try to catch and keep up the audience's attention and focus by using e.g. e.g. stagings, tests, quizzes, songs, videos ...

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### Literature

**Obligatory**

- Horngrén C.T., Foster G., Datar S.: Cost accounting: A Managerial Emphasis with cd rom. Prentice Hall Int., 2003.
- Berry Aidan, Jarvis Robin: Accounting in a business context. Wyd. South-Western Cengage Learning EMEA, Andover, 2011.
- Collier Paul M.: Accounting for managers: interpreting accounting information for decision-making. John Wiley & Sons, Chichester, 2009.
- Lucey T.: Management accounting. DP Publications Ltd, London, 1992.
- Kaplan Robert S., Atkinson Anthony A.: Advanced management accounting. Prentice-Hall International, Englewood Cliffs, 2003.
- Smith Malcolm: Performance measurement and management: a strategic approach to management accounting. Sage, London, 2005.

**Not obligatory but recommended**

- Susan V. Crossen, Belverd E. Needles: Managerial Accounting. Wyd. South-Western Cengage Learning, 2011.
- Atrill P. & McLaney E.: Management Accounting for decision Makers. FT Prentice Hall, 2007.
- Drury C.: Management and Cost Accounting Sixth edition, Value Media Editon Thomson, 2004.

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### Consultation needed ???

**Mondays** 9.45-11.15  
418 D (22 & 29 Feb → 7B)

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**Our Department's website** - current information, cancellation of classes, changes in our schedule & materials for Students  
[www.ue.katowice.pl/ktz](http://www.ue.katowice.pl/ktz)

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### Management Accounting

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### Management Accounting

... in a nutshell

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## Usefulness of Management Accounting

... in a nutshell

1. Planning
2. Decision making
3. Directing & Motivating
4. Controlling
5. Performance evaluation



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## Next lecture

- The essence of MA
- Tax Accounting – Financial Accounting – Management Accounting
- Operational versus Strategic MA
- Information sources, users, systems, software ...



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