



Prof. Dr. Kerstin Lopatta

Professur für Financial and Managerial Accounting

Boltzmannstraße 20 – 14195 Berlin

ls-lopatta@wiwiss.fu-berlin.de

www.accounting-lopatta.de

Course Description Managerial Accounting *Spring Term 2007*

Instructor: Kerstin Lopatta

Office: B 20, Room 217a
am; or by appt.

Phone: +49 30 838 52 007

Office Hrs: Wed 10.30-11.30

- I. **Lectures:** From May 15th 2007 weekly: (first lecture: introduction)
Tuesday, 8.30 – 10.00 am, Garystraße 21, Room Hs 106
Wednesday, 8.30 – 10.00 am, Garystraße 21, Room Hs 102
Additional Lectures:
Thursday, June 21, 2007, 18.00 – 20.00 pm, Van't-Hoff-Straße 8, Room Hs 3
Friday, June 22, 2007, 8.30 – 10.00 am, Garystraße 21, Room Hs 104
- II. The course does require an understanding of fundamentals in accounting (cost accounting, bookkeeping, and financial accounting)
- III. **Content** overview:
 1. Fundamentals in Managerial Accounting
 2. Cost Management Systems
 3. Planning and Control
 4. Accounting Information and Decision Making
 5. Financial Statement Analysis
 6. Selected Topics
- IV. **Course Language:** English/German

V. **Course Material:**

Hilton, 2005, “Managerial Accounting”, 6th ed., McGraw-Hill Publishing.

Palepu, Healy, and Bernard, 2004, “Business Analysis and Valuation”, 3rd ed., Ohio: South-Western Publishing.

Coenenberg, 2003, “Kostenrechnung und Kostenanalyse”, Schäffer-Poeschel Verlag, Stuttgart, 5., überarb. u. erw. Auflage.

All **additional required material** and readings will be either distributed in class as hardcopies, or posted to my web site.

VI. **Course Design:**

The course format is a combination of examples, lectures, and applied cases. The following grading scheme will be used to determine the final course grade:

Class write-ups (3-4 total)	30 %
Final Exam	70 %

Case Write-ups (30%): Some illustrations are used in this course simply during the lecture. Other cases, however, need to be typed up and submitted (in class) for grading (I will give you the submitting date in class). You are allowed to work in groups including no more than 3 members. Include a cover sheet on your assignment clearly showing your name and number. Use 12pt font, single spacing, and make sure the write-up is presentable. Each case will be reviewed by me. If for some reason, all group members will miss class, your case summary will be accepted if it is mailed (via Deutsche Post e.g.) prior to class time. Unless prior approval has been given, it is not permissible to email your case write-up to me – you must provide a printed copy. Please note that the case solutions must be written in English.

Final Exam (70%): The best way to prepare for this exam is by attending class, doing assignments, and keeping up with the assigned readings. Remember to bring a handheld calculator!!!

Regrade Procedure: As always, there is the possibility that you will believe an assignment/exam is graded incorrectly. The procedure for regrading assignments is as follows: Within one week of the assignment/exam being returned to you, you must submit a written request for a regrade along with the original assignment/exam. The written request should clearly indicate why you believe the assignment was graded incorrectly. However, all questions on the assignment are subject to regrading and, consequently, your grade might go up, go down, or remain unchanged (essentially it is an independent grading of the assignment, done by me). Regrade requests will not be returned until after the end of the course, so if you do submit an assignment for regrading, be sure to make a copy of the assignment for yourself. For simple math errors, you do not need to follow this procedure, just report the error to me and show me the assignment.