

Implementation plan Finished

Study unit	Financial and Management Accounting (A0139), 5.0
Implementation	MFA1021: 2/2010-2011 (03.01.2011 - 17.06.2011)
Type	INITIATION OF PROFESSIONAL GROWTH (A021)
Groups	Primary: MFA10SN Others :
Involved in the project	
Lecturers	
Number of participants	Minimum: Maximum:
Enrolment period	29.11.2010 08:00 - 05.12.2010
Main timing for implementation	
Applicability	For exchange students: Yes For elective studies: No Open UAS student: No Suitable for virtual UAS: Yes
Teachers	Koivusalo Kaija (Other teacher)
Campus	Laurea Leppävaara
Main location for implementation	
Implementation method	Optima realization/student group, Other method of implementation, Project/venture/R&D, Web/virtual Language: English Virtuality: 1 cr Integration of R&D: 1 cr
Implementation class	
Focus areas	
Evaluation at the latest	17.07.2011 Storing of graded material ends.: 17.06.2012
Exam days	
Having completed the study unit the student is able to	• know the prerequisites for profitable operations • explain the principles of internal and external accounting • analyse the financial status of a company using key figures • assess the principles of business profitability
Previous studies	
Learning objectives	Students deepen their competence in management accounting: budgeting, control, cost accounting and information systems which support decision making. The task of management is to set targets and then control and monitor operations in line with the organisation's strategy. Students become familiar with management reporting and key performance indicators.
Contents	• budgeting and forecasts • traditional cost accounting • activity-based costing • management control and information systems • management reporting
Study material	Tekijä(t): <u>Gowthorpe, Catherine.</u> Nimeke:Management accounting / Catherine Gowthorpe. Aineisto:Kirja Julkaistu:London : South-Western Cengage Learning, 2008.

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