

Implementation plan Finished

Study unit	Strategic Management Accounting (R0353), 5.0
Implementation	CCA1721: 2/2017-2018 (15.01.2018 - 04.05.2018)
Type	MANAGEMENT ACCOUNTING (R066)
Groups	Primary: CCA17SY Others :
Involved in the project	
Lecturers	Lauri Larjavaara
Number of participants	Minimum: Maximum: 40
Enrolment period	27.11.2017 08:00 - 08.12.2017
Main timing for implementation	On working days during daytime
Applicability	For exchange students: Yes For elective studies: Yes Open UAS student: Yes Suitable for virtual UAS: Yes
Teachers	Larjavaara Lauri (Other teacher)
Campus	Laurea Leppävaara
Main location for implementation	At the campus
Implementation method	Optima realization/student group, Web/virtual Language: English Virtuality: 2 cr Integration of R&D: 1 cr
Implementation class	
Focus areas	Service business, Student entrepreneurship
Evaluation at the latest	04.06.2018 Storing of graded material ends.: 15.06.2019
Exam days	
Having completed the study unit the student is able to	The student is able to • prepare operational budgets and the master budget and link the budgets to each other • understand the key issues in strategic budgeting, eg. long-term budgeting, balance sheet, investment planning, growth strategies • make conclusions on past performance and act respectively in future planning • understand the behavioral implications of the budgeting process • use Balanced Scorecard as a planning tool • set targets for an organization using financial ratios and key performance indicators (KPI) •
Previous studies	
Previous studies, more information	Basis on topics such as • Budgeting • Cost accounting • External accounting • Investments • Key Performance Indicators • Competitive advantage • etc.
Learning objectives	• To understand the key challenges in planning, implementing and controlling the activities and management accounting in long term of a company.
Study material	Litterature given at the start of the course + litterature chosen by student.
Work strain	Including also independent research on course topic