

Implementation plan Finished

Study unit	Cost Accounting (R0354), 5.0
Implementation	CCA1711: 1/2017-2018 (28.08.2017 - 22.12.2017)
Type	MANAGEMENT ACCOUNTING (R066)
Groups	Primary: CCA17SY Others :
Involved in the project	
Lecturers	Kaija Koivusalo, Juhani Kettunen
Number of participants	Minimum: Maximum:
Enrolment period	15.05.2017 08:00 - 20.08.2017
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	Koivusalo Kaija (Teacher in charge), Kettunen Juhani (Other teacher)
Campus	Laurea Leppävaara
Main location for implementation	At the campus
Implementation method	Optima realization/student group, Web/virtual Language: English Virtuality: 1 cr Integration of R&D: 0 cr
Implementation class	LbD supporting knowledge and skills development
Focus areas	Service business, Student entrepreneurship
Evaluation at the latest	22.01.2018 Storing of graded material ends.: 22.12.2018
Exam days	
Having completed the study unit the student is able to	The student is able to • calculate the cost of a product or service using different cost accounting techniques • use marginal costing and absorption costing in calculating the cost of a product or service • use cost accounting information in pricing and decision making • use activity-based costing to analyze customer profitability
Previous studies	