



PUBLIC UNIVERSITY "UKSHIN HOTI" PRIZREN – Economic Faculty

Program - Master in Accounting and Auditing

CURRICULUM - SYLLABUS							
Level of studies		Master	Program	Accounting and Auditing	Academic year	2017/18	
SUBJECT		ADVANCED MANAGERIAL ACCOUNTING					
Year	I	The status of Subject	O	Code	AMA	ECTS	6
Semester	II						
Teaching weeks		15		Teching hour 30		Lectures	Exercises
						2	1
Teaching Methodology		Interactive lectures, seminar papers, discussions.					
Consultation							
The teacher		Prof. Ass. Dr. Agim Binaj		e-mail		Agim.binaj@hotmail.com	
				Mob.			
Asistant				e-mail			
				Tel.			
The purpose of the case study				Expected learning outcomes			
<p>This course will help students acquire the skills participants need to generate information and knowledge to better understand the relevant phenomena of economic business areas. During lectures, exercises and seminars, students will learn how to find answers or solutions for important issues related to management of enterprise, resource use by organizations in creating continuously value and how it can be managed effectively.</p>				<p>After completing the course, students to be able to:</p> <ul style="list-style-type: none"> - understand the major influences on pricing, effectively utilize the scientific literature - understand how cost information supports important management decisions such as pricing and product planning - Understand Target-Costing, Access to product prices and the impact of the market to determine the price and required rates of return on costs - understand the strategic implications of the cost block within the value chain - understand the different types of competitive strategy with special emphasis on the theory of Professor Michael Porter 			
Methodology for the implementation of educational topics:							

Interactive lectures, seminar papers, discussions etc.			
Conditions for realization of educational topics:			
Hall with the possibility of obscuring, computer and projector.			
Method of student assessment (in %)			
	Evaluation in%	Final grade	
Active participation in class	10% participation in the final mark		
Seminar work	30% participation in the final mark		
Final Exam (more than 60% correct answers)	60% participation in the final mark		
Evaluation of the final grade include four evaluation criteria (attendance - 10%, project - 30%, final exam - 60%) Total 100%		51-60% - grade 6	
		61-70 7	
		71-80 8	
		81-90 9	
		91-100 10	
Obligations of the student:			
<i>Lectures</i>		<i>Exercises</i>	
The student must be regular lectures and exercises, the use of all opportunities for learning knowledge, to use literature obliged and wider, to be active and to respect the rules on higher education ethics courtesy and cooperation.		The student must be active in exercises and reflect willingness and knowledge initiatives, ideas and demonstration of knowledge gained in lectures and prepare and present to the class essay, project and actively participates in the critical gaze of the other presenters.	
Student's workload for the subject			
Activity	Hour	Day/Week	Total:
Lectures	2.0	15 javë	30.0
Practical work (Internship)	2.0	15 javë	30.0
Consultation with teachers	0.5	15 javë	7.5
Field work visits	0.5	15 javë	7.5
Projects, presentations, etc.	1.0	15 javë	15.0
Own study time	2.0	15 javë	30.0
Preparation for final exam	1.0	15 javë	15.0
Time spent on assessment (tests, exams, etc.)	1.0	15 javë	15.0
Note: 1 ECTS credit = 25 hours of commitment, example -if the subject has 5 ECTS credits a student must have 125 hours during the semester commitment.		Total loads:	150hour
Week		Lectures	Exercises
1.	Topic	Hour	Topic
	Presentation of syllabus	2	Questions for discussion.
			1
2.	Pricing and cost management		Questions for discussion.

3.	Strategy, Balanced Scorecard and Strategic Profitability Analysis	2	Questions for discussion.	1
4.	Cost allocation, profitability analysis Klientii-and-sales Variance Analysis	2	Questions for discussion.	1
5.	Cost allocation, profitability analysis Klientii-and-sales Variance Analysis	2	Questions for discussion.	1
6.	Allocation of Support Department-cost, common expenses and income	2	Questions for discussion.	1
7.	The Costing Process	2	Questions for discussion.	1
8.	Decay and over-work	2	Questions for discussion.	1
9.	Colloquia	2	Colloquia	1
10.	Quality, time and theory of constraints	2	Questions for discussion.	1
11.	Inventory Management, Just-in-Time and simplified methods for costing	2	Questions for discussion.	1
12.	Managment Control System, Transfer Pricing and Multinational Considerations	2	Questions for discussion.	1
13.	Measuring performance and Multinational Considerations	2	Questions for discussion.	1
14.	Promotion and compensation systems	2	Questions for discussion.	1
15.	Presentation of seminar papers	2	Presentation of seminar papers	1

LITERATUR

1. Managerial Accounting, 14th Edition, Garrison, Noreen, 2016, ISBN-13: 978-0078111006
2. Accounting for Decision Making and Control, Jerold L. Zimmerman, Seventh Edition, McGraw-Hill Irwin, 2010
3. Management Accounting: Information for Decision-Making and Strategy Execution, Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura and S. Mark Young, Pearson, 6th

Edition, 2011

4. Authorized Lecture from Agim Binaj.

NOTE

During each lecture students will offer you different film materials (DVDs, other materials) on research methods, writing essays, thesis design, data collection, analysis, and ethical implications plagiarism and referencing. During each session will be organized together with the student's conversation..

Note to the student:

By the students will required to be regular in the lectures and exercises.

The contribution of students during final discussion and together with students will be assessed.

It is not allowed to use mobile phones during the testing time.