



Course Guide

Accounting for Decision Making (ADM)

2020-2021

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AMSIB

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Academic Year	2020-2021
EC	5
Contact hours	38

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1. Course overview

This guide contains course information on Accounting for Decision Making course module. This course is part of the major International Finance&Control offered by the Amsterdam School of International Business (AMSIB).

1.1 Content

This course is focused on understanding and evaluating internal decision making based on accounting data in complex organizations.

The following main areas as part of this course:

- costing decisions
- budgeting and responsibility accounting
- short term decision making
- pricing decisions
- decisions on allocating overhead (or common costs)

1.2 Learning goals

#	You can:
1.	Identify the concepts that build up costing systems
2.	Prepare operating budgets and analyze the performance of responsibility centers
3.	Distinguish relevant from irrelevant accounting data in decision situations
4.	Apply the costing approach in decisions on pricing
5.	Identify the concepts that guide decisions on cost allocations.

1.3 Study materials

Required study materials:

Text book					
Title	Author(s)	Publisher	Year	Edition	ISBN
Accounting for Decision Making Custom Edition (based on Horngren's Cost Accounting Global Edition, 16th edition)	Compiled by M. van Roosmalen	Pearson	2020	Custom edition	9781839614064 (only available at on premise bookshop)
Case	To be decided				

1.4 Questions and who to contact

Questions about the course's content and study materials can be addressed to your lecturer during the classes.

Contact: a.m.m.van.roosmalen@hva.nl



2. Set-up of this course

2.1 Assignment (30%)

The assignment for the ADM course consists of working on a case, basically a complex problem, where you act in a group of max. three students.

The goal is to apply the theory and solve and present the solution to a complex problem.

The solution to the case problem has to be presented in a written report and during an oral presentation.

Although group work, student is assessed on an individual basis.

2.2 Final Written Exam (70% of the total grade)

The final written exam is a central exam which includes all the materials that are covered during the course:

- notes
- chapters from the text book.

The final exam will be scheduled in the central exam week at the end of the semester.

2.3 Assessment

The assessment methods used in this module are summarised below. The table also shows how the grade for this course will be calculated.

#	Description	Form	Lecture week	Weight (%)
1	Hands on assignments in SAP ERP and ACE report	Assignment	Weels 4-10	30
2	ADE central exam	Written exam	Central exam	70
				100%

2.4 Resit

If the (weighed) average grade obtained for this module is below 5.5 , the student must do the 100% resit exam as illustrated in the table below:

Situation:	The resit will consist of the following test(s):	Your average module grade after resit will be calculated using the following weights:	The resit(s) will be scheduled in:
1	<ul style="list-style-type: none">Average grade for the whole course ≥ 5.5	No resit needed	N.A.
2	<ul style="list-style-type: none">Average grade for the whole course < 5.5	1 central written resit exam (replacing all previous grades obtained)	Resit week

