



Management Department
Higher School of Economics
Nizhniy Novgorod, Russia

Management Accounting: A Marketing Emphasis

Lecturer: Kuzin, Dmitry Aleksandrovich, associate professor, dkuzin@hse.ru

Course Summary

This is a 2 year Master Program “Marketing” course, 3 ECTS (credits) and 6 hours per week.

Course Prerequisites: Business Accounting, Management, Marketing.

Course Layout: the course will consist of lectures and seminars, also case studies, essay writing and presentations on projects will be included in the course.

New to This Course and Added Value for Students

This course focuses on support role management accounting in marketing decision making in modern business environment. The goal of the course is to give students an understanding of integral role accounting systems in managerial decision making. An important set of decisions made by managers, those of planning and control of operations, illustrate the decision-making process. The use of accounting in the process is highlighted in the examples from practice experience of lecture. Elements of management accounting systems in operations are described through the basic questions of where, why, what, how, when, and who. Within the answers to these questions, basic concepts key guidelines are presented. Some key guidelines are consistent themes throughout the course: cost-benefit approach, budget variances and benchmarking, different costs for different purposes.

Pricing Decisions, Customer-Profitability Analysis, and Sales-Variance Analysis topics are included to improve marketing emphasis of this course.

This course is supported by last editions of books, which hasn't translated into Russian yet. Recommended books for basic reading widely spread in Europeans and American Universities.

Therefore, this course is useful for English-speaking students from different countries.

The using of management accounting in the process is highlighted in the examples different levels of difficulty, including professional Certified Management Accountant (CMA) adapted tests.

Final assessment of this course fits Learning Management System (LMS).

Topics Covered	Hours
Topic 1. The Accountant's Role in the Organization	2
Topic 2. An Introduction to Cost Terms and Purposes	2
Topic 3. Cost-Volume-Profit Analysis	4
Topic 4. Activity-Based Costing and Activity-Based Management	4
Topic 5. Master Budget and Responsibility Accounting	4
Topic 6. Flexible Budgets, Direct-Cost Variances, and Management Control	4
Topic 7. Decision Making and Relevant Information	4
Topic 8. Pricing Decisions and Cost Management	4
Topic 9. Strategy, Balanced Scorecard, and Strategic Profitability Analysis	4
Topic 10. Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis	4
Topic 11. Balanced Scorecard: Quality, Time, and the Theory of Constraints	2

Topic 12. Inventory Management, Just-in-Time, and Simplified Costing Methods	2
Topic 13. Management Control Systems, Transfer Pricing, and Multinational Considerations	4
Topic 14. Performance Measurement, Compensation, and Multinational Considerations	4
Total	48

Basic Reading

1. Cost Accounting with MyAccountingLab: Global Edition, 14/E Charles Horngren Srikant M. Datar, Madhav Rajan. © 2011 by Prentice-Hall, Inc.
2. Managerial Accounting / M. Suzanne Oliver, Charles T. Horngren, © 2010 by Prentice-Hall, Inc.