

The Hebrew University of Jerusalem

Syllabus

Strategic Cost Analysis - 55716

Last update 08-03-2021

HU Credits: 3

Degree/Cycle: 2nd degree (Master)

Responsible Department: Business Administration

Academic year: 0

Semester: 2nd Semester

Teaching Languages: Hebrew

Campus: Mt. Scopus

Course/Module Coordinator: Dr. Efrat Dressler

Coordinator Email: efrat.dressler@mail.huji.ac.il

Coordinator Office Hours: Wednesday, 16:00-17:00, pre-scheduled

Teaching Staff:

Dr. Efrat Dressler

Course/Module description:

The course will give managers the tools to analyze decisions from a financial perspective, gain a deeper understanding of how resources are deployed throughout an organization, and understand how to leverage cost analysis to position the organization for strategic success.

Teach the students the process of analyzing and managing costs, build a budget and evaluate the performance of activities and units in the organization in order to improve the strategic position of the business.

Course/Module aims:

Teaching the students the process of analyzing and managing costs, build a budget and evaluate the performance of activities and units in the organization in order to improve the strategic position of the business.

Learning outcomes - On successful completion of this module, students should be able to:

Have a thorough understanding of which activities and costs support an organization's strategic position and which activities and costs either weaken it or have no impact.

Attendance requirements(%):

90%

Teaching arrangement and method of instruction: Lecture and group learning on case studies and on budget creation for entrepreneur.

Course/Module Content:

1. Activity Based Cost and Activity Based Management
2. Financial planning and budgeting
3. Cost – Volume – Profit – Analysis
4. Costs that are relevant for financial decision making
5. Just-in-time production and Accounting backflush
6. Project management using PERT and Gantt
7. Balanced score card
8. Performance evaluation measurement: ROA, Residual income, EVA

Required Reading:

Warren, C. S., Reeve, James M., & Duchac, Jonathan E. (2012). *Financial and managerial accounting* (11e. ed., p. 1 volume).

Additional Reading Material:

Weigandt, Kimmel, Kieso. (2010). *Managerial Accounting, Tools for Business Decision Making*, 5th. ed.

Course/Module evaluation:

End of year written/oral examination 0 %
Presentation 10 %
Participation in Tutorials 10 %
Project work 50 %
Assignments 0 %
Reports 0 %
Research project 0 %
Quizzes 0 %
Other 30 %
case studies

Additional information: