HSB-Short Term Study Program 2026

a transatlantic joint project of the HSB-School of International Business and its partner universities in the U.S.A.

MANAGERIAL ACCOUNTING

Course dates: 1 June – 24 June 2026
Credit hours: 3 credit hours

Syllabus

Instructor:	Professor Dr. Kathleen Bakarich, CPA	
	Frank G. Zarb School of Business Hofstra University New York	
	Associate Professor of Accounting	
	Email: Kathleen.Bakarich@hofstra.edu	

Schedule: Monday-Thursday 13.30 h – 16.45 h

Course Description:

This course provides students with an understanding of concepts that are fundamental to accounting decisions made within global companies. Topics include the role of managerial accounting in helping companies to earn profits and manage costs, through techniques such as budgeting, cost-volume-profit analysis, and other managerial accounting concepts. These topics will be explored and analyzed applying technology techniques used by business professionals. It is helpful if students have previously taken an introductory financial accounting course, but this is not required.

REQUIRED MATERIALS

Reading sources:

- Articles, case studies, and class material will be available for students via a shared **Dropbox site**.

Technology tools:

- Students will utilize Tableau Public throughout the course to analyze and visualize accounting data. A free, web-based version of the software can be accessed at: https://public.tableau.com/app/discover
- Microsoft Excel or Google Sheets

GRADING

In Class Assignments	30%
Group Presentation/Project	30%
Final	40%

In Class Assignments: Given the condensed course schedule, attendance & participation is fundamental to successful course completion. Class sessions will consist of problem sets to work through in teams and active discussions. There will also be individual, in class questions and tasks during the course term to ensure students are grasping the course concepts. Students are expected to engage with the instructor & their peers to facilitate the learning process.

Project & presentation: Students will work in groups to utilize data analytic skills and current technology tools to analyze a managerial accounting situation and present their results.

Final exam: There will be a comprehensive final exam covering the course topics at the conclusion of the term.

COURSE TOPICS
Topic 1: The role of managerial accounting in a global business environment—*differences from financial accounting, decision-making focus.*
Topic 2: Cost concepts & cost behaviors—*Fixed vs. variable vs. mixed costs, cost drivers, relevant range.*
Topic 3: Cost-volume-profit (CVP) Analysis—*Break-even point, contribution margin, target profit analysis.*
Topic 3: Determining the cost of products—*Activity-based costing, process costing*
Topic 4: Managerial decision-making—*Make or buy, outsource, downsize, long-term strategic plans*
Topic 5: Strategic budgeting & variance analysis—*Zero-based budget, flexible budgeting*
Topic 6: Performance measurement using Key Performance Indicators (KPIs)

Grading System:

German Grade	1,0 – 1,5	1,6 – 1,9	2,0 - 2,2	2,3 – 2,5	2,6 – 3,2	3,3 - 3,5	3,6 – 4,0	>4,0
US Grade	A	A-	B+	B	B-	C+	C	F
Qualifier	Excellent	Good			Satisfactory		Sufficient	Failing
Percentage	100-90 %		89-80 %			79-70 %		<70 %