Strategic Cost Management

UGBA 127 – Spring 2011

Lecturer: Rada Brooks (rbrooks@haas.berkeley.edu)

Offered: Mondays and Wednesdays from 9:30 to 11:00 am (3 units)

Overview: This course builds on concepts introduced in UGBA 102B – Managerial Accounting. Managerial accounting is a company’s internal language and is used for decision-making, production management, product design and pricing, performance evaluation and motivating employees. Some of the key areas that will be covered in the course include:

- Activity based costing and management
- Pricing products and services
- A company’s strategy and the balanced scorecard
- Customer profitability analysis
- Inventory management including costs of quality, theory of constraints and just-in-time
- Transfer pricing
- Management control systems
- Performance measurement of firms and their business units

In summary, the emphasis of the course is to develop your skills and analytical ability to effectively and efficiently use managerial accounting information in order to help companies achieve their strategic and financial goals.

Course format: Lectures, case studies, student presentations, discussion and homework. The course will feature several guest speakers as an integral part of the course.

Assessment: Two midterms, a final exam, homework, group presentation of a case study, and group write-up of a case study.