

International Business: Managerial aspects of management accounting (Intensive Seminar)	
credit	:2
Course type	:elective
Language instruction	:English
Offered by	: RBS
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Lecturer	:Dr. Anastasia Susty A.,Msi.,Akt.,CA

Course Description and Objectives
<p>In the globalization era, business are not limited by countries. Doing business in a global environment requires managers to have a broader perspective. Understanding international issues helps managers to be able to recognize world-wide opportunities and challenges to reach global competitiveness.</p> <p>This subject introduces how management accounting takes role in management process in the recent business environment. This subject also provides some managerial tools which are important in management process and the impact of international issues in management accounting practices.</p> <p>In addition, this subject describes how management accounting practices are implemented in small and medium enterprises in Asian countries.</p> <p>Note: this is an intensive seminar that will be taught in a period of only two weeks (two evenings a week) in the end of the fourth block (end of March – beginning of April).</p>

Four topics would be discussed in this subject:
1. The role and direction of management accounting
2. International issues in Management Accounting
3. Lean management to create an organization's competitiveness
4. Asian SME's managerial accounting Practices

After completion this subject, students are expected to be able to
<ol style="list-style-type: none"> 1. Explain the role and direction of management accounting practices 2. Explain the international issues that must be considered in management accounting practices 3. Explain how important lean management in the recent business environment 4. Understand how management accounting practices are implemented in Asian SME's companies

Teaching Method	: lectures, mini-case presentation, and discussion
Entry Level	: Student must be able to understand, speak and write English at a sufficient level

References:

1. Hansen & Mowen, *Managerial Accounting*, 8th international edition. Thomson, Southwestern 2007
2. Hilton & Platt , *Managerial Accounting*, Global edition. McGraw-Hill, 201
3. Supporting materials obtained from research articles