

2019.FS

<b>Module Name: Management Accounting</b>	
Module Code	w.BA.XX.2MAcc-en.XX
Module Description	Students consolidate the basic principles of management accounting and learn about cost accounting, planning accounting, and investment accounting. They apply knowledge in a superordinate context, recognizing that operational accounting constitutes an important management tool and are able to apply it to case examples.
Program and Specialization	Business Administration - Banking and Finance (PiE)
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009
Module Category	<b>Module Type:</b> Compulsory
	<b>Program Phase:</b> Main Study Period
ECTS	6
Organizational Unit	W Institut für Financial Management
Module Coordinator	Niccole Jordan (lerh)
Deputy Module Coordinator	Helene Eller (elle)
Prerequisite Knowledge	Financial Accounting & Financial Analysis
Contribution to Program Learning Goals (Affected by Module)	<ul style="list-style-type: none"> <li>§ Professional Competence</li> <li>§ Methodological Competence</li> <li>§ Social Competence</li> <li>§ Self-Competence</li> </ul>
Contribution to Program Learning Objectives	<ul style="list-style-type: none"> <li>Professional Competence <ul style="list-style-type: none"> <li>§ Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>§ Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>§ Evaluate Content of Theoretical and Practical Relevance</li> </ul> </li> <li>Methodological Competence <ul style="list-style-type: none"> <li>§ Problem-Solving &amp; Critical Thinking</li> <li>§ Scientific Methodology</li> <li>§ Work Methods, Techniques, and Procedures</li> <li>§ Information Literacy</li> <li>§ Creativity &amp; Innovation</li> </ul> </li> <li>Social Competence <ul style="list-style-type: none"> <li>§ Written Communication</li> <li>§ Oral Communication</li> <li>§ Teamwork &amp; Conflict Management</li> <li>§ Intercultural Insight &amp; Ability to Change Perspective</li> </ul> </li> <li>Self-Competence <ul style="list-style-type: none"> <li>§ Self-Management &amp; Self-Reflection</li> <li>§ Learning &amp; Change</li> </ul> </li> </ul>
Module Learning Objectives	<p>Students...</p> <ul style="list-style-type: none"> <li>§ explain the functions of controlling (planning, control, coordination, and provision of information) and conceptions (management and leadership function, operative and strategic).</li> <li>§ name the characteristics of operational accounting management with the help of an ERP in a simple, project-oriented, service industry, or industrial concern.</li> <li>§ explain the differences and similarities between various cost accounting systems by means of numerical examples.</li> <li>§ elaborate on the functional nature and significance of planned accounting.</li> <li>§ explain the functional nature and significance of investment accounting.</li> <li>§ apply the techniques of cost accounting, planned accounting, and investment accounting to problem areas in corporate practice.</li> <li>§ work on exercises in the area of corporate accounting and analyze their outcomes.</li> <li>§ analyze specific issues on the basis of the knowledge structure taught.</li> <li>§ evaluate the practical relevance of cost accounting systems.</li> <li>§ interpret the achieved results correctly.</li> <li>§ present acquired knowledge.</li> <li>§ consider different points of view when evaluating problem areas in operational accounting.</li> </ul>

Module Content	§ Meaning and purpose; areas of application for cost accounting § Scope and interconnection of internal and external corporate accounting § Structure of operational accounting sheets § Demarcations, representation possibilities for profit and loss accounts § Cost accounting in a practical context § Accounting systems (real costs, planned costs, full costs, and part costs) § Discrepancy analysis, imputed interest, planned accounts, and budgeting § Investment management and project-oriented decision accounting; investment accounting procedures (static and dynamic) § Case study with a corporate partner		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion § Guest speaker	<b>Social Settings Used:</b> § Individual Work § Pair Work	
Digital Resources	§ Teaching Materials § Socratic		
Type of Instruction	<b>Classroom Instruction</b>	<b>Guided Self-Study</b>	<b>Autonomous Self-Study</b>
Large Class	28 h	20 h	
Small Class	28 h	20 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
<b>Total</b>	<b>56 h</b>	<b>40 h</b>	
Performance Assessment			
<b>End-of-module exam</b>	<b>Form</b>	<b>Length (min.)</b>	<b>Weighting</b>
Written exam	Open book	90	100,00%
<b>Permitted Resources</b>	Free choice of calculator	With dictionary	
<b>Others</b>	<b>Assessment</b>	<b>Length (min.)</b>	<b>Weighting</b>
-	-	-	-
Classroom Attendance Requirement	-		
Language of Instruction/Examination	English		
Compulsory Reading	Miller-Nobles, T., Mattison, B. & Matsumura, E. (2016). Management and Cost Accounting. 5th edition. Essex: Pearson. ISBN 9781292117096.		
Recommended Reading	-		
Comments	-		