

2019.FS

<b>Module Name: Management Accounting</b>			
Module Code	w.BA.XX.2MAcc-flex.XX		
Module Description	Students consolidate the fundamentals of management accounting and develop an understanding of the concept of controlling. They apply knowledge in a superordinate context, recognizing that operational accounting is an important management tool and they are able to apply it to case examples.		
Program and Specialization	<ul style="list-style-type: none"> <li>§ Business Administration - Banking and Finance (FLEX)</li> <li>§ Business Administration - General Management (Flex)</li> <li>§ Business Administration - Risk and Insurance (Flex)</li> </ul>		
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>Module Type:</b> Compulsory</td> <td style="width: 50%;"><b>Program Phase:</b> Main Study Period</td> </tr> </table>	<b>Module Type:</b> Compulsory	<b>Program Phase:</b> Main Study Period
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ECTS	6		
Organizational Unit	W Institut für Financial Management		
Module Coordinator	Oliver Vögele (voeg)		
Deputy Module Coordinator	Urs Streichenberg (strs)		
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 corporation.</li> <li>§ explain and understand the differences and similarities of different accounting systems based on numerical examples.</li> <li>§ apply techniques of cost accounting to issues in corporate practice.</li> <li>§ assess the practical relevance of cost accounting systems.</li> <li>§ explain the meaning of investment management as an important special task of controlling authorities and can interpret the relevant procedures and results properly.</li> <li>§ develop an ongoing willingness to engage with business administration issues independently and acquire additional relevant details autonomously.</li> </ul>		

Module Content	§ Cost accounting: Objectives; Definition and relation of internal and external accounting; Construction of cost distribution sheets; Accruals, presentation possibilities of income statements; Cost accounting in practice; Cost accounting systems in practice; Analysis of opportunities in a breakeven analysis (break-even point, profit target calculation, optimum product range), imputed interest § Financial Planning and budgeting § Investment management and project-oriented decision calculation; investment calculation procedures (static and dynamic)		
Links to other modules	The content of this module is linked to the following module: w.BA.XX.2FinAcc-flex.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Problem-Oriented Teaching	<b>Social Settings Used:</b> § Individual Work § Pair Work	
Digital Resources	§ Reader § Teaching Videos § Practice and Application Exercises (with Key) § Case Studies (with Key) § Multiple Choice Tests		
Type of Instruction	<b>Classroom Instruction</b>	<b>Guided Self-Study</b>	<b>Autonomous Self-Study</b>
Large Class	-	-	
Small Class	24 h	88 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
<b>Total</b>	<b>24 h</b>	<b>88 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	German		
Compulsory Reading	-		
Recommended Reading	Trepp, G., Hauri, M. & Längin, T. (2010). Betriebliches Rechnungswesen mit Controlling. Hirschi/Trepp/Zulliger. ISBN 978-3-9523257-2-8.		
Comments	-		