

Valid for 2023.FS

Module Name: Management Accounting			
Module Code	w.BA.XX.2MAcc.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"> § Business Administration - Specialization in Accounting, Controlling, Auditing § Business Administration - Specialization in Banking and Finance § Business Administration - Specialization in Behavioral Design § Business Administration - Specialization in Economics and Politics § Business Administration - Specialization in General Management § Business Administration - Specialization in Marketing § Business Administration - Specialization in Risk and Insurance 		
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009		
Module Category	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Module Type: Compulsory</td> <td style="width: 50%;">Program Phase: Main Study Period</td> </tr> </table>	Module Type: Compulsory	Program Phase: Main Study Period
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ECTS	6		
Organizational Unit	W Institut für Financial Management (IFI)		
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"> § Professional Competence § Methodological Competence § Social Competence § Self-Competence 		
Contribution to Program Learning Objectives	<p>Professional Competence</p> <ul style="list-style-type: none"> § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance <p>Methodological Competence</p> <ul style="list-style-type: none"> § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> § Written Communication § Oral Communication § Teamwork & Conflict Management § Intercultural Insight & Ability to Change Perspective <p>Self-Competence</p> <ul style="list-style-type: none"> § Self-Management & Self-Reflection § Learning & Change 		
Module Learning Objectives	<p>Students...</p> <ul style="list-style-type: none"> § explain the functions of controlling (planning, control, coordination, and provision of information) and conceptions (management and leadership function, operative and strategic). § name the characteristics of operational accounting management with the help of an ERP in a simple, project-oriented service industry or industrial corporation. § explain and understand the differences and similarities of different accounting systems based on numerical examples. § apply techniques of cost accounting to issues in corporate practice. § assess the practical relevance of cost accounting systems. § explain the meaning of investment management as an important special task of operational accounting and can interpret the relevant procedures and results correctly. § develop an ongoing willingness to engage with business administration issues independently and acquire additional relevant details autonomously. 		

Module Content	§ Cost accounting: significance and purpose; fields of application of cost accounting; delimitation as well as connection 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 (actual costs, normal costs, planned costs, full costs, partial costs); variance analysis, imputed interest and imputed depreciations § Financial planning and budgeting § Investment calculation in the form of static and dynamic procedures as a basis decision-making in investment management		
Links to other modules	The content of this module is linked to the following module: w.BA.XX.2FinAcc.XX		
Methods of Instruction	§ Lecture § Application Tasks § Case Studies § Exercises	Social Settings Used: § Individual Work § Pair Work	
Digital Resources	§ Reader § Teaching Videos § Practice and Application Exercises (with Key) § Case Studies (with Key)		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	56 h	
Small Class	28 h	-	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	56 h	68 h
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Specified documentation	60	100,00 %
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"		With dictionary
Others	Assessment	Length (min.)	Weighting
-	-	-	-
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	-		
Recommended Reading	Trepp, G., Hauri, M. & Gehrig, M. (2018). Betriebliches Rechnungswesen mit Controlling. 6th edition. Hirschi/Trepp/Zulliger. ISBN 978-3-906831-32-9.		
Comments	-		