

Valid for 2021.HS

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 - Accounting, Controlling, Auditing § Business Administration - Banking and Finance § Business Administration - Economics and Politics § Business Administration - General Management § Business Administration - Risk and Insurance 		
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%;">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	Professional Competence <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 Methodological Competence <ul style="list-style-type: none"> § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence <ul style="list-style-type: none"> § Written Communication § Oral Communication § Teamwork & Conflict Management § Intercultural Insight & Ability to Change Perspective Self-Competence <ul style="list-style-type: none"> § Self-Management & Self-Reflection § Learning & Change 		
Module Learning Objectives	Students... <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	The module description is based on the assumption that in the fall semester 2021 classes and exams will both take place on campus. Changes affecting the module or type of performance assessment are however possible at short notice if the situation changes due to the pandemic.		