

Valid for 2024.FS

<b>Module Name: Management Accounting</b>	
Module Code	w.BA.XX.3MAcc-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	§ Business Administration - Specialization in Banking and Finance (FLEX) § Business Administration - Specialization in General Management (Flex)
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	<b>Module Type:</b> Compulsory
	<b>Program Phase:</b> Main Study Period
ECTS	6
Organizational Unit	W Institut für Financial Management (IFI)
Module Coordinator	Urs Streichenberg (strs)
Deputy Module Coordinator	Joachim Vogt (vogj)
Prerequisite Knowledge	Financial Accounting & Financial Analysis
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § 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 § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Teamwork & Conflict Management § Intercultural Insight & Ability to Change Perspective Self-Competence § Self-Management & Self-Reflection § Learning & Change
Module Learning Objectives	Students... § 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 task of operating accounting and 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: meaning and purpose; fields of applications of cost accounting; definition and relationship of internal and external accounting; structure of a company accounting sheet; definition and, presentation options of income statements; cost accounting in practice; cost accounting systems (actual costs, normal costs, planned costs, full costs, partial costs); variance analysis, imputed interest, and calculatory depreciation § Financial planning and budgeting § Investment calculation in the form of static and dynamic procedures as the basis for decision-making in investment management		
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	Specified documentation	60	100,00 %
<b>Permitted Resources</b>	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
<b>Others</b>			
	<b>Assessment</b>	<b>Length (min.)</b>	<b>Weighting</b>
	-	-	-
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	-		