

Valid for 2022.FS

Module Name: Management Accounting		
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	Module Type: Compulsory	Program Phase: Main Study Period
ECTS	6	
Organizational Unit	W Institut für Financial Management (IFI)	
Module Coordinator	Niccole Jordan (lerh)	
Deputy Module Coordinator	-	
Prerequisite Knowledge	Financial Accounting	
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 § Ethical & Social Responsibility § 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 concern. § explain the differences and similarities between various cost accounting systems by means of numerical examples. § elaborate on the functional nature and significance of planned accounting. § explain the functional nature and significance of investment accounting. § apply the techniques of cost accounting, planned accounting, and investment accounting to problem areas in corporate practice. § evaluate the practical relevance of cost accounting systems. § consider different points of view when evaluating problem areas in operational accounting.	

Module Content	§ Introduction to Managerial Accounting § Job Order Costing § Process Costing § Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems § Cost-Volume-Profit Analysis § Variable Costing § Master Budgets § Flexible Budgets and Standard Cost Systems § Responsibility Accounting and Performance Evaluation § Short-Term Business Decisions § Capital Investment Decisions		
Links to other modules	The content of this module is linked to the following module: w.BA.XX.2FinAcc-en.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review	Social Settings Used: § Individual Work § Group Work	
Digital Resources	§ Teaching Videos § Teaching Materials § Practice and Application Exercises (with Key) § Case Studies (with Key) § The publisher's e-learning tool		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	20 h	
Small Class	28 h	20 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	40 h	84 h
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Open book	90	100,00 %
Permitted Resources	Free choice of calculator	With dictionary	
Others	Assessment	Length (min.)	Weighting
-	-	-	-
Classroom Attendance Requirement	Mandatory Attendance: Other		
Language of Instruction/Examination	English		
Compulsory Reading	Miller-Nobles, T., Mattison, B. & Matsumura, E. (2019). Horngren's Financial & Managerial Accounting, The Managerial Chapters, Global Edition. 6th edition. Essex: Pearson. ISBN 9781292246260.		
Recommended Reading	-		
Comments	-		