

Valid from 2026.FS

Module description: Management Accounting		
Module Code	w.BA.XX.2MAcc.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	Students learn and consolidate the fundamentals of management accounting and develop an understanding of the concept of controlling. They are able to place knowledge in a superordinate context and apply it to practical examples. They recognize that operational accounting is an important management tool.	
Organizational Unit	Institut für Financial Management (IFI)	
Module Coordinator	Fabian Danko	
Deputy Module Coordinator	Joachim Vogt	
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 Financial Management • Business Administration - Specialization in General Management • Business Administration - Specialization in Marketing • Business Administration - Specialization in Risk and Insurance • Business Administration - Specialization in Politics and Management 	
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	Module Type Compulsory	Program Phase Main Study Period
Prerequisite Knowledge	Financial Accounting & Financial Analysis	
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> • Professional Competence • Methodological Competence • Social Competence • Self-Competence 	

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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	<p>Students...</p> <ul style="list-style-type: none"> • explain the purpose of management accounting and the function of controlling (planning, control, coordination, and provision of information). • 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	<ul style="list-style-type: none"> • Cost accounting: significance and purpose; fields of application of cost accounting; delimitation as well as the connection of internal and external accounting; 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 depreciation • Financial planning and budgeting • Investment appraisal in the form of static (profitability calculation) and dynamic methods to create a basis for decision-making in investment management. 		
Links to other modules	<p>This module is linked to the following modules:</p> <ul style="list-style-type: none"> • w.BA.XX.2FinAcc.XX 		
Digital Learning Resources	<ul style="list-style-type: none"> • Reader • Teaching Videos • Teaching Materials • Practice and Application Exercises (with Key) • Case Studies (with Key) • Multiple Choice Tests 		
Methods of Instruction	<table border="1"> <tr> <td data-bbox="485 1541 970 1688"> <ul style="list-style-type: none"> • Problem-Oriented Teaching • Exercises • Case Studies • Lecture • Application Tasks </td><td data-bbox="978 1541 1474 1688"> Social Settings Used: <ul style="list-style-type: none"> • Pair Work • Individual Work </td></tr> </table>	<ul style="list-style-type: none"> • Problem-Oriented Teaching • Exercises • Case Studies • Lecture • Application Tasks 	Social Settings Used: <ul style="list-style-type: none"> • Pair Work • Individual Work
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Module description: Management Accounting

Type of Instruction		Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
	Large Class	28 h	56 h		
	Lecture	-	-		
	Small Class	28 h	-		
	Excercise	-	-		
	Project Work	-	-		
	Group Instruction	-	-		
	Seminar	-	-		
	Practical Work	-	-		
	Seminar	-	-		
	Total	56 h	56 h	68 h	
Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		closed book	60	100.00
	Permitted Resources		Spec. calculator acc. to leaflet "Utilities"	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	-	-	-	-	-
Classroom Attendance Requirement	None				
Compulsory Reading					
Recommended Reading	<ul style="list-style-type: none"> Trepp, G., Hauri, M. & Gehrig, M. (2018). Betriebliches Rechnungswesen mit Controlling. 6th edition. Hirschi/Trepp/Zulliger. ISBN 978-3-906831-32-9. 				
Comments					