

Valid from 2026.FS

Module description: Management Accounting		
Module Code	w.BA.XX.3MAcc-FLEX.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	Students learn and deepen their knowledge of the fundamentals of management accounting. They are able to put their knowledge into a broader context and apply it using practical examples. They recognize that management accounting is an important management tool.	
Organizational Unit	Institut für Financial Management (IFI)	
Module Coordinator	Madeleine Gut	
Deputy Module Coordinator	Fabian Danko	
Program and Specialization	<ul style="list-style-type: none"> <li>• Business Administration - Specialization in Banking and Finance (FLEX)</li> <li>• Business Administration - Specialization in General Management (Flex)</li> </ul>	
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"> <li>• Professional Competence</li> <li>• Methodological Competence</li> <li>• Social Competence</li> <li>• Self-Competence</li> </ul>	
Contribution to Program Learning Objectives	<p><b>Professional Competence</b></p> <ul style="list-style-type: none"> <li>• Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>• Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>• Evaluate Content of Theoretical and Practical Relevance</li> </ul> <p><b>Methodological Competence</b></p> <ul style="list-style-type: none"> <li>• Problem-Solving &amp; Critical Thinking</li> <li>• Scientific Methodology</li> <li>• Work Methods, Techniques, and Procedures</li> <li>• Information Literacy</li> <li>• Creativity &amp; Innovation</li> </ul> <p><b>Social Competence</b></p> <ul style="list-style-type: none"> <li>• Written Communication</li> <li>• Oral Communication</li> <li>• Teamwork &amp; Conflict Management</li> <li>• Intercultural Insight &amp; Ability to Change Perspective</li> </ul> <p><b>Self-Competence</b></p> <ul style="list-style-type: none"> <li>• Self-Management &amp; Self-Reflection</li> <li>• Learning &amp; Change</li> </ul>	

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Module Learning Objectives	Students... <ul style="list-style-type: none"><li>• explain the functions of controlling (planning, control, coordination, and provision of information) and conceptions (management and leadership function, operative, and strategic).</li><li>• explain and understand the differences and similarities of different accounting systems based on numerical examples.</li><li>• apply techniques of cost accounting to issues in corporate practice.</li><li>• assess the practical relevance of cost accounting systems.</li><li>• explain the meaning of investment management as an important task of operating accounting and interpret the relevant procedures and results correctly.</li><li>• develop an ongoing willingness to engage with business administration issues independently and acquire additional relevant details autonomously.</li></ul>																																															
Module Content	<ul style="list-style-type: none"><li>• Cost accounting: meaning and purpose; areas of application of cost accounting; demarcation and connection between internal and external corporate accounting; structure of cost allocation sheets; demarcations, cost accounting in practice; cost accounting systems (actual costs, normal costs, planned costs, full costs, partial costs); variance analysis, imputed interest, imputed depreciation</li><li>• Financial and liquidity planning</li><li>• Investment accounting in the form of dynamic procedures for creating a basis for decision-making in investment management</li></ul>																																															
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none"><li>• w.BA.XX.2FinAcc-flex.XX</li></ul>																																															
Digital Learning Resources	<ul style="list-style-type: none"><li>• Reader</li><li>• Teaching Videos</li><li>• Practice and Application Exercises (with Key)</li><li>• Case Studies (with Key)</li><li>• Multiple Choice Tests</li></ul>																																															
Methods of Instruction	<ul style="list-style-type: none"><li>• Problem-Oriented Teaching</li><li>• Application Tasks</li><li>• Exercises</li><li>• Interactive Instruction</li><li>• Lecture</li><li>• Case Studies</li></ul>		Social Settings Used: <ul style="list-style-type: none"><li>• Individual Work</li><li>• Pair Work</li></ul>																																													
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>-</td><td>-</td><td></td></tr><tr><td>Lecture</td><td>-</td><td>-</td><td></td></tr><tr><td>Small Class</td><td>24 h</td><td>88 h</td><td></td></tr><tr><td>Excercise</td><td>-</td><td>-</td><td></td></tr><tr><td>Project Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Total</td><td>24 h</td><td>88 h</td><td>68 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study	Large Class	-	-		Lecture	-	-		Small Class	24 h	88 h		Excercise	-	-		Project Work	-	-		Group Instruction	-	-		Practical Work	-	-		Seminar	-	-		Seminar	-	-		Total	24 h	88 h	68 h
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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"><li>Trepp, G., Hauri, M. &amp; Gehrig, M. (2018). Betriebliches Rechnungswesen mit Controlling. 6th edition. Hirschi/Trepp/Zulliger. ISBN 978-3-906831-32-9.</li></ul>				
Comments					