Module title: Managerial Accounting
Abbreviation: 12-IntUR-G-o82-m01

Module coordinator: holder of the Chair of Business Management and Accounting
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents:

Content:
This course offers an introduction to aims and methods of managerial accounting (cost accounting).

Outline of syllabus:
1. Managerial accounting and financial accounting
2. Managerial accounting: basic terms
3. Different types of costs
4. Cost centre accounting based on total costs
5. Job costing based on total costs
6. Cost centre accounting and job costing based on direct/variable costs
7. Budgeting and cost-variance analysis
8. Cost-volume-profit analysis
9. Cost information and operating decisions

Reading:
Friedl/Hofmann/Pedell: Kostenrechnung. Eine entscheidungsorientierte Einführung.
(most recent editions)

Intended learning outcomes:
After completing the course "Management Accounting and Control", the students will be able to
(i) set out the responsibilities of the company's internal accounting and control;
(ii) define the central concepts of internal enterprise computing restriction and control and assign case studies
the terms;
(iii) apply the basic methods of internal corporate accounting and control on a full and cost base to idealized ca-
se studies of medium difficulty that calculate relevant costs and benefits and take on this basis a reasoned deci-
sion.

Courses (type, number of weekly contact hours, language — if other than German)
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether
module is creditable for bonus)
written examination (approx. 60 minutes)

Allocation of places:
Number of places: 640. No restrictions with regard to available places for Bachelor's students of Wirtschafts-
wissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics)
and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students
of other subjects. Should the number of applications exceed the number of available places, places will be allo-
cated in a standardised procedure among all applicants irrespective of their subjects according to the following
quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject;
among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25%
of places): number of subject semesters of the respective applicant; among applicants with the same number of
subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.

### Additional information

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module appears in**

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<th>Degree Level</th>
<th>Field of Study</th>
<th>Year</th>
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