

Module title		Abbreviation
Managerial Accounting		12-IntUR-G-152-m01
Module coordinator		Module offered by
Holder of the Chair of Financial Accounting		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>Content: This course offers an introduction to aims and methods of managerial accounting (cost accounting).</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> 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 <p>Reading: Coenenberg/Fischer/Günther: Kostenrechnung und Kostenanalyse, Stuttgart. Friedl/Hofmann/Pedell: Kostenrechnung. Eine entscheidungsorientierte Einführung. (most recent editions)</p>		
Intended learning outcomes		
<p>After completing the course "Management Accounting and Control", the students will be able to</p> <ol style="list-style-type: none"> (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 case studies of medium difficulty that calculate relevant costs and benefits and take on this basis a reasoned decision. 		
Courses (type, number of weekly contact hours, language — if other than German)		
V (2) + T (2)		
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		
<p>840 places.</p> <p>(1) No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor's students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) 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 achie-</p>		

ved, places will be allocated by lot. b) 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. c) Quota 3 (25 % of places): lottery. (4) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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Workload

150 h

Teaching cycle

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

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Module appears in

Bachelor' degree (1 major) Computer Science (2015)
 Bachelor' degree (1 major) Mathematics (2015)
 Bachelor' degree (1 major) Business Management and Economics (2015)
 Bachelor' degree (1 major) Economathematics (2015)
 Bachelor' degree (1 major) Business Information Systems (2015)
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2015)
 Master's degree (1 major) China Business and Economics (2016)
 Bachelor' degree (1 major) Business Information Systems (2016)
 Bachelor' degree (1 major) Economathematics (2017)
 Bachelor' degree (1 major) Computer Science (2017)
 Bachelor' degree (1 major) Computer Science (2019)
 Master's degree (1 major) China Business and Economics (2019)
 Bachelor' degree (1 major) Business Information Systems (2019)
 Bachelor' degree (1 major) Business Management and Economics (2019)
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)
 Bachelor' degree (1 major) Business Information Systems (2020)