

Module title		Abbreviation
Managerial Accounting		12-IntUR-G-212-mo1
Module coordinator		Module offered by
holder of the Chair of Business Management, Controlling and Accounting		Faculty of 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> <p>(i) set out the responsibilities of the company's internal accounting and control;</p> <p>(ii) define the central concepts of internal enterprise computing restriction and control and assign case studies the terms;</p> <p>(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.</p>		
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)		
<p>written examination (approx. 60 minutes)</p> <p>Language of assessment: German and/or English</p>		
Allocation of places		
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Additional information		
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Workload		
150 h		

Teaching cycle

Teaching cycle: summer semester

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

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Module appears in

Master's degree (1 major) China Business and Economics (2021)
 Bachelor's degree (1 major) Business Information Systems (2021)
 Bachelor's degree (1 major) Economathematics (2021)
 Bachelor's degree (1 major) Business Management and Economics (2021)
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2021)
 Bachelor's degree (1 major) Economathematics (2022)
 Bachelor's degree (1 major) Artificial Intelligence and Data Science (2022)
 Bachelor's degree (1 major) Artificial Intelligence and Data Science (2023)
 Bachelor's degree (1 major) Mathematics (2023)
 Bachelor's degree (1 major) Business Information Systems (2023)
 Bachelor's degree (1 major) Economathematics (2023)
 Bachelor's degree (1 major) Business Management and Economics (2023)
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2023)
 Bachelor's degree (1 major) Artificial Intelligence and Data Science (2024)