Managerial Accounting - Specific Studies

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

Only after succ. compl. of module(s)

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
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
written examination (60 minutes)

Allocation of places
Number of places: 50

Additional information

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

Module appears in
No final examination (2010)