

<b>Module title</b>		<b>Abbreviation</b>
Managerial Accounting - Specific Studies		12-IntUR-SP-111-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
<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"> <li>1. Managerial accounting and financial accounting</li> <li>2. Managerial accounting: basic terms</li> <li>3. Different types of costs</li> <li>4. Cost centre accounting based on total costs</li> <li>5. Job costing based on total costs</li> <li>6. Cost centre accounting and job costing based on direct/variable costs</li> <li>7. Budgeting and cost-variance analysis</li> <li>8. Cost-volume-profit analysis</li> <li>9. Cost information and operating decisions</li> </ol> <p>Reading: Coenenberg/Fischer/Günther: Kostenrechnung und Kostenanalyse, Stuttgart. Friedl/Hofmann/Pedell: Kostenrechnung. Eine entscheidungsorientierte Einführung. (most recent editions)</p>		
<b>Intended learning outcomes</b>		
<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>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
written examination (60 minutes)		
<b>Allocation of places</b>		
Number of places: 50		
<b>Additional information</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
No final examination (2010)		

