



## Management Accounting (Master's)

<b>Modul-Nr./ Code</b>	4.14.
<b>Semester</b>	1
<b>Module Duration</b>	1 Semester
<b>Module Requirement</b>	Mandatory
<b>Module Frequency</b>	Every semester
<b>Module leader</b>	Prof. Dr. Ute Vanini
<b>Teaching staff</b>	Prof. Dr. Ute Vanini
<b>Language of study</b>	English
<b>Credit points</b>	5
<b>Workload</b>	150 hours: - in class: 42 hours - homework and presentation: 48 hours - preparation for written exam: 50 hours
<b>Attendance</b>	4 hours classroom contact time per week (voluntary attendance of a student tutorial)
<b>Assessment</b>	1,5 hour written exam (70%) Presentation of case study (30%)
<b>Module goals</b>	Acquisition of knowledge concerning the basic concepts, theories and instruments of management accounting from an inter-national perspective, training of problem-solving competence when discussing case-studies
<b>Module contents</b>	1. Introduction to Management Accounting 2. Management Accounting for Decision Making 3. Management Accounting for Control 4. Comparative Management Accounting
<b>Teaching methods</b>	Lectures, case studies and discussion
<b>Literature</b>	Atkinson, A.A/R.S. Kaplan/E.M. Matsuma-ra/S.M. Young (2007). <u>Management Accounting</u> . 5 <sup>th</sup> Edition, New Jersey. Atril, P./Mc Laney, E. (2012). <u>Management Accounting for Decision Makers</u> , 7th Edition, Harlow/UK. Groot, T./Selto, F. (2013). <u>Advanced Management Accounting</u> , Harlow/UK. Horngren, C.T./Sundem, G.L./Burgstahler, D./Schatzberg, J. (2014). <u>Introduction to Management Accounting</u> , 16th Edition, Harlow/UK. Zimmerman, J.L. (2001). <u>Accounting for Decision Making and Control</u> . New York.
<b>Additional information</b>	Additional student tutorial to repeat basic knowledge concerning - Financial Accounting - Planning and budgeting - Capital budgeting and investment analysis (DCF-models) - case study preparation support - exercise training

