

Course: Management Accounting and Control

Lecturer	Prof. Dr. Patrick Dienes
Course Language	English
Conditions of participation	In terms of form: none
	In terms of content: Cost and Performance Accounting, External Accounting
Examination	GA (written examination, 60 minutes)
Pre-examination requirements	none
Part of final grade	yes
Required for pass	yes
Learning outcomes / competencies	<p>After successfully completing the module, the students understand the basic controlling/management accounting conceptions and can apply selected management control instruments.</p> <p><u>Knowledge and understanding:</u></p> <p>Students are able to</p> <ul style="list-style-type: none"> • Classify the controlling/management accounting conceptions and compare them • Explain management accounting's important roles in decision-making. • Define and explain cost accounting und measurement terminologies and methods as well as cost management systems. • Understand the implications of transfer pricing. <p><u>Abilities (Transfer):</u></p> <p>Students are able to</p> <ul style="list-style-type: none"> • Apply management accounting instruments and practices in a business decision-making context
Contents	<ul style="list-style-type: none"> • Basic Principles and Categories of Management Accounting/ Controlling • Cost Analysis and Cost Management Systems • Planning and Budgeting • Management Control System • Tax Planning and Transfer Pricing
Media	beamer with laptop, whiteboard, flip chart

Literature	each in the current edition <ul style="list-style-type: none">• Choi, Frederick D. S./Meek, Gary K.: International Accounting, Upper Saddle River, NJ/USA u.a.: Pearson.• Gray, Sidney J./Salter, Stephen B./Radebaugh, Lee H.: Global Accounting and Control: A Managerial Emphasis, New York, NY/USA: Wiley.• Horngren, Charles T. et al.: Introduction to Management Accounting, Essex/England: Pearson.• Weber, Jürgen/Schäffer, Utz: Introduction to controlling, Stuttgart: Schäffer-Poeschel.
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