

## Course: Management Accounting and Control

<b>Lecturer</b>	Prof. Dr. Patrick Dienes
<b>Module Language</b>	English
<b>Conditions of participation</b>	<b>In terms of form:</b> none
	<b>In terms of content:</b> Cost and Performance Accounting, External Accounting
<b>Examination</b>	Written exam (60 minutes)
<b>Preexamination requirements</b>	None
<b>Part of final grade</b>	Yes
<b>Learning outcomes / Competences</b>	<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/Understanding:</u></p> <p>Students are able to</p> <ul style="list-style-type: none"> <li>• Classify the controlling/management accounting conceptions and compare them</li> <li>• Explain management accounting's important roles in decision-making.</li> <li>• Define and explain cost accounting und measurement terminologies and methods as well as cost management systems.</li> <li>• Understand the implications of transfer pricing.</li> </ul> <p><u>Abilities/Transfer:</u></p> <p>Students are able to</p> <ul style="list-style-type: none"> <li>• Apply management accounting instruments and practices in a business decision-making context</li> <li>• Analyse different techniques and practices of the planning process and budgeting</li> </ul>
<b>Contents</b>	<ul style="list-style-type: none"> <li>• Basic Principles and Categories of Management Accounting/ Controlling</li> <li>• Cost Analysis and Cost Management Systems</li> <li>• Planning and Budgeting</li> <li>• Management Control System</li> <li>• Tax Planning and Transfer Pricing</li> </ul>
<b>Media</b>	Projector and PC, blackboard, flipchart
<b>Literature</b>	<p>each in the current edition</p> <ul style="list-style-type: none"> <li>• Choi, Frederick D. S./Meek, Gary K.: International Accounting, Upper Saddle River, NJ/USA u.a.: Pearson.</li> <li>• Gray, Sidney J./Salter, Stephen B./Radebaugh, Lee H.: Global Accounting and Control: A Managerial Emphasis, New York, NY/USA: Wiley.</li> </ul>

	<ul style="list-style-type: none"><li>• Horngren, Charles T. et al.: Introduction to Management Accounting, Essex/England: Pearson.</li><li>• Weber, Jürgen/Schäffer, Utz: Introduction to controlling, Stuttgart: Schäffer-Poeschel.</li></ul>
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