

Kurs: Management Accounting and Control (“Controlling”)

Lecturer	Prof. Dr. Patrick Dienes
Module Language	Deutsch und Englisch
Prerequisites	Formal: none
	Contentwise: Cost and Performance Accounting, External Accounting
Assessment Details	ELN auf Basis einer schriftlichen Klausur (60 Minuten) (in englischer Sprache!)
Pre-examination requirements	keine
Importance of examination	Final grades
Required for pass	yes
Learning outcomes / Competences	<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 • Analyse different techniques and practices of the planning process and budgeting
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 mit Laptop, Tafel, Flipchart
Literature	<p>each in the current edition</p> <ul style="list-style-type: none"> • Choi, Frederick D. S./Meek, Gary K.: International Accounting, Upper Saddle River, NJ/USA u.a.: Pearson.

	<ul style="list-style-type: none">• 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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