

WP I: Bridging modules (elective)

Number/Code	F11
Module Name	Management and management accounting
Type of Module	Bridging module (elective)
Educational Outcomes, Competencies, Qualification Objectives	<p>The main aim of the module is to acquaint students with the theory and practice of management and management accounting, and the role of environmental, social and governance issues therein.</p> <p>Further aims of the module include:</p> <ul style="list-style-type: none"> • To provide students with insights into different theoretical perspectives; an understanding of the implicit assumptions held by each perspective as well as the implications of these perspectives for management practice and research; • To provide students with the conceptual and practical skills necessary to effectively understand and critically analyse management/corporate practice; • To provide students with practical experience in and knowledge about “managing and accounting for sustainability”; • To enable students to understand why traditional accounting and accountability do not serve managers and other corporate stakeholders well in the light of increasing demands for social accountability, transparency and social responsibility.
Types of Courses	Seminar (4 SWS)
Course Content	<ul style="list-style-type: none"> • The fundamentals of management practice, the roles and functions undertaken by managers; • The development and evolution of management theory; • A critical reflection on the wider responsibilities of management (incl. managing for sustainability); • An introduction to the traditional accounting and accountability theory and practice; key management accounting systems and concepts; performance measurement and management; • The developments in new accounting and accountability tools and their role (and limitations) in supporting managerial decision-making and increasing transparency on environmental, social and sustainability performance.
Course Title	Management and management accounting
Teaching and Learning Methods (Types of Teaching and Learning)	Lectures and short lectures combined with facilitated group discussion, seminars including case study-based group work and exercises
Module Applicability	MSc International Food Business and Consumer Science MSc in Sustainable International Agriculture MSc Ökologische Agrarwissenschaften
Duration of Module	1 Semester
Frequency of Module	Annually, winter term
Language	English
Recommended (Content) Prerequisites for Taking the Module	-
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Students Workload	180h, of which 60 contact hours, 120 hours of independent study
Course Projects	-
Prerequisites for Admission to Examination	-
Examination	Oral presentation (15-20 minutes) 50%, written examination (60 minutes) 50%
Number of Credits for the Module	6 Credits
Teaching Unit	Faculty of Organic Agricultural Sciences, University of Kassel

Module Coordinator	Prof. Dr. Christian Herzig, University of Kassel
Module Teacher	Prof. Dr. Christian Herzig and staff
Types of Media	Lecture slides, multimedia, case studies, guest lectures
Literature	A reading list will be provided on the e-learning platform
