Management Accounting

<table>
<thead>
<tr>
<th>Department code: IBM4.4</th>
<th>Module name in German: Controlling</th>
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<td><strong>Workload:</strong> 150 hours, made up of: 72 contact hours 78 self-study hours</td>
<td><strong>ECTS credits:</strong> 5 ECTS</td>
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<td><strong>Semester:</strong> 4th semester</td>
<td><strong>Frequency of module:</strong> Summer semester</td>
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<td><strong>Duration:</strong> 1 semester</td>
<td><strong>Module type:</strong> Compulsory module</td>
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<td><strong>Academic level:</strong> Bachelor's degree</td>
<td><strong>Suitability of module:</strong> Recommended pre-requisite for Case Study 1 &amp; 2, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics</td>
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1. **Learning outcomes:**
   - Students are able to explain management accounting as a business management-related service function for senior company management with the specific tasks of coordination of planning, planning control and the provision of information relevant to management of the company.
   - Students are able to explain and assess the contribution made by management accounting to transparency in strategy, results and finances. They can describe the context and delimitation of the management accounting function from other areas of responsibility within the company, in particular from the internal auditors and the finance department.
   - Students can identify the key instruments of strategic and operative management accounting and use these correctly, also in an international business setting.
   - They are able to describe and compare the different approaches to how the management accounting function is integrated within an organisation.

2. **Module content:**
   - Design and objective of the management accounting function with special consideration of internationalisation and harmonisation of the accounting system
   - Job description of management accountant
   - Incorporation of management accounting within the management and organizational structure
   - Strategic management accounting: strategic analysis, strategy development at business segment and company levels, performance measurement systems
   - Value-oriented management accounting
   - Operational management accounting: planning and control instruments, reporting function
   - Overview of problems particular to international companies (currency conversion, country risks, international transfer pricing)

3. **Teaching and learning methods:**
   - 3 SWS seminar-type tuition
   - 1 SWS practical tutorial

4. **Module language:**
   - English

5. **Pre-requisites for studying this module:**
   - required: none
   - recommended: Cost Accounting

6. **Type of examination:**
   - Written examination or portfolio

7. **Assessment methods:**
   - Graded
| 8 | **Requirements for awarding ECTS credits:**  |
|   | Student must pass module examination |
| 9 | **Other remarks:**              |
|   | None                           |