

MANAGERIAL ACCOUNTING

LEVEL OF COURSE UNIT

Bachelor

LEARNING OUTCOMES OF COURSE UNIT

Students are able to:

- differentiate between strategic and operational controlling.
- identify relevant controlling instruments and methods and understand their application area.
- understand the information procurement process.
- analyses the most important controlling instruments, apply and use them correctly.
- identify organizational structures and consequences for business management.

COURSE CONTENTS

Roots of controlling, development tendencies, tasks of a controller, objects and organization, operational controlling, strategic controlling, indicator systems, planning, budgeting and information procurement.

Controlling tools; e.g. break-even analysis, life cycle costing, zero-based budgeting, target costing, investment appraisal, FMEA, balanced scorecard, SWOT analysis, shareholder value analysis, portfolio analysis, scenario analysis, etc.

LITERATURE RECOMMENDATIONS

Literature recommendations

- Amann (2014): Management und Controlling, Gabler Verlag Wiesbaden
- Auer (2001): Buchhaltung, Orac Verlag
- Erichsen (2011): Controlling-Instrumente von A-Z, 8. Aufl., Haufe Verlag München
- Gediehn (2010): Management Accounting Practice and Strategic Behaviour, Gabler Verlag Wiesbaden
- Horvath (2011): Controlling, 12. Aufl., Vahlen Verlag München
- Reichmann (2011): Controlling mit Kennzahlen, 8. Aufl., Vahlen Verlag München
- Weber (2011): Einführung in das Controlling, 13. Aufl., Schäffer-Poeschel Verlag Stuttgart
- Vollmuth (2011): Controllinginstrumente, Taschenguide, 5. Aufl., Haufe Verlag München
- Horngren, et al. (2012): Introduction to Management Accounting, Prentice-Hall Int.

TEACHING AND LEARNING METHODS

Lecture

EVALUATION METHODS CRITERIA

Assignment, presentation & exam

LANGUAGE OF INSTRUCTION

English

NUMBER OF ECTS CREDITS ALLOCATED

2