

Kosten- und Leistungsrechnung Managerial Accounting	
Code: IM2KLR	
Lecturers Prof. Dr. Nicolas Warkotsch	Module Coordinator Prof. Dr. Nicolas Warkotsch
Intended Learning Outcomes Students will have a comprehensive understanding of targets, functions and limitations concerning practically used cost accounting systems with managerial emphasis. Students will know cost-based decision structures to control operational efficiency in complex industrial enterprises. Students will be able to calculate cost types, to work with cost allocation sheets and to apply product costing systems. Students will be able to evaluate the profit situation of a company. They will be able to calculate the profit or loss for single products, product groups or for time periods. Students will be able to select and apply cost accounting information for operative decision-making.	
Content Courses in the Module <ul style="list-style-type: none">• Managerial Accounting lectures (2 contact hours)• Managerial Accounting exercises (2 contact hours) Detailed Course Description Introduction to Cost Accounting and Management <ul style="list-style-type: none">• Cost terms, concepts and classifications• Cost behaviour: Analysis and use• Relevant costs for decision-making Cost centre accounting <ul style="list-style-type: none">• Intra-company transfers• Cost allocation sheet Product costing <ul style="list-style-type: none">• Job-order costing• Process costing• Direct costing Profit reporting <ul style="list-style-type: none">• Variable costing• Absorption costing• Cost-volume-profit relationship	
Teaching & Learning Methods <ul style="list-style-type: none">• Interactive lectures• Collaborative exercises• Clicker assessment systems	
Media Presentations with projector / flipchart / pin board	
Relation / Interface to other Courses <ul style="list-style-type: none">• Cost accounting is a basic information system for operative decision-making. Therefore it is a fundamental course for plenty of other courses lectured in International Management.	

<ul style="list-style-type: none"> It has a special relationship with the courses Financial Controlling and Reporting and the study focus Management Accounting. These courses are partly based on fundamental contents of Managerial Accounting.
<p>Additional Information ---</p>
<p>Literature Recommended Reading</p> <ul style="list-style-type: none"> Script Current scientific articles <p>Additional Reading</p> <ul style="list-style-type: none"> Garrison, Noreen, Brewer: Managerial Accounting, 13th ed., Berkshire, 2010 Seal, Rohde, Garrison, Noreen: Management Accounting, 5th ed., Berkshire, 2016 Hilton, Maher, Selto: Cost Management, Strategies for Business Decisions, New York, 2008 Hilton: Managerial Accounting, 10th ed., New York, 2013 Bhimani, Horngren, Datar, Foster: Management and Cost Accounting, 6th ed., 2015 Horngren, Datar, Foster, Rajan, Ittner: Cost Accounting, A Management Emphasis, 15th ed., London, 2014 MznLnx: Exam Prep for Cost Management: Strategies for Business Decisions by Hilton, Maher & Selto, 3rd ed., 2009

Organisation

ECTS Credits 5	Contact Hours 4	Language of Instruction German/English
Type of Module Compulsory	Offered Winter semester	Duration 1 semester
Semester of Study 2 nd Year, 3 rd Semester		
<p>Prerequisite for Participation §6 II of the Study- and Examination Regulations for the degree program Business Administration: “Only those who have acquired at least 30 credits in the orientation period are entitled to study intermediate courses; credits acquired from required electives are not taken into account.”</p> <p>Recommended Requirements Knowledge and skills from:</p> <ul style="list-style-type: none"> Fundamentals in Business Introduction to Finance and Financial Accounting 		

Workload and Breakdown of Credits 5 ECTS x 30 hours = 150 hours, made up of:		
Course Attendance 60 hours	Preparation / Homework / Self-study 70 hours	Time for Exercises and Group Work ---
Semester Project / Presentation Preparation ---	Exam Preparation 20 hours	Duration of Examination 120 minutes
Prerequisite for Award of Credit Points Passing the examination at the end of the semester.		
Type of Examination Written examination		Weighting of Final Grade Written examination: 100%