

Course H1.1 XXX111 Introduction to Management Accounting

This course is compulsory in module H1

Person responsible for the course	Prof. Dr.Bettina Merlin
Semester	3
Frequency	Winter and summer semester
Type of Course	Lecture with integrated exercise
Language of instruction	English
Credit points (ECTS)	2.5
Contact hours per week	2.0
Workload - contact hours	30
Workload - self-study	32.5
Detailed remarks on the workload	Exercises, preparation and follow-up, exam preparation
Type of examination	PK (Module-specific time-constraint assignment)
Exam duration	120 minutes
Type of course unit	Compulsory
Requirements for participation	none
Teaching/learning methods	Lecture and self-study with exercises
Professional competence: In-depth knowledge and comprehension	Students learn about the objectives, tasks and instruments of controlling. The theoretical and methodological foundations of the subject as well as interfaces with other subjects are presented.
Professional competence : conative skills, analysis and synthesis of knowledge	Students analyse fundamental problems in controlling.
Personal competence: Social competence	Students will be able to compare different approaches and understand and discuss other positions.
Personal competence: Independence / autonomy	The students assess the proposed solutions and discuss them.
Competence level according to GQF	6
Contents	• Concept of controlling • Controlling concepts, mission statement • Project-related controlling (profitability calculations) • Product-related controlling (break-even calculations; costings) • Problems and approaches of controlling in different functional areas of the company
Recommended optional programme components	none
Additional specifics	none
Literature/learning sources	• Kimmel, P.D./Mitchell, J.E./Weygandt, J.J.: Managerial Accounting, Wiley, current edition.
Scheduled	Regular
Combined assessment	Not applicable