

Course Specification

Hochschule Niederrhein
University of Applied Sciences



Wirtschaftswissenschaften
Faculty of Business Administration
and Economics

Date: 07.12.2017

Module code:

MIM 204

Module name:

Management Accounting

Contact hours:

4 lecture hours per week

Credits:

5 CP

Weighting:

5 CP/ 120 CP

Module coordinator:

Prof. Dr. Nissen

Course of study:

MIM; MBM

Intended Semester:

2 nd semester

Module frequency:

Each semester

Duration:

1 Semester

Type of module:

Optional compulsory module

Form of assessment:

Written examination

Prerequisites:

Students are expected to have a basic knowledge of managerial accounting/controlling and investment appraisal.

Applicability of this module to other study programmes:

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Objectives; competencies to be gained

On completion of this course students will:

- have developed a general understanding of accounting issues, tasks, and targets;
- be enabled to apply accounting tools in order to increase the cost efficiency of a company;
- understand the difference between financial accounting and managerial accounting;

be qualified to support top management effectively.



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Module content:

N°	Topic
1	Introduction
2	Cost structure analysis
3	Variance analysis
4	Behavioral Accounting
5	Reporting
6	Classification of costs
7	Cost Centre Accounting; Variance Analysis
8	Product Cost Calculation (Part 1)
9	Cost calculation systems
10	Sales Controlling Systems – Introduction
11	Product Cost Calculation (Part 2)
12	Applied Sales Controlling
13	Capital budgeting; Investment Appraisals
14	Specialities
14.1	Activity Based Costing
14.2	Energy Management Accounting
14.3	Value Analysis
14.4	Target Costing
14.5	Pricing decisions
Written examination	

Total workload:

Lectures: 60 hours / Independent study: pre lecture: 30 hours, post lecture 60 hours

Lecturer:

Prof. Dr. Nissen

Teaching method:

Front end lecture, focus on practice-oriented, problem-based learning style.

Language of instruction:

English

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Module content:

Due to the importance of costs for the success of companies, one of the major challenges and priorities for business is to have effective and efficient cost management in place. This course combines conventional management accounting skills with modern accounting instruments.

Teaching/ Reading material:

Harrison / Horngreen: Managerial Accounting

Misc.:

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