

Course		
<b>Management Accounting</b>		
Lecturer	Duration	ECTS /Credits
Prof. Dr. Paul-Gerhard Capelle p-g.capelle@ostfalia.de	4 SWS (= 180 minutes class per week)	6
Course Character	Semester	Course Language
Elective Course	Fall Semester	English
Prerequisites		
Fundamentals of financial accounting		
Description of the Course		
<p>The main target of the course is to give students a fundamental understanding of management accounting, both in theory and practice. The course is divided into two parts. In the first component, lectures and exercises will address the main areas of management accounting. In the second component, as a group assignment, students will develop a business plan using a standard planning software. At the end of the course the plan will be presented to the class.</p>		
Course Components		
<ul style="list-style-type: none"> <li>• <b>Homework:</b> Homework problems will be assigned in class and most of the solutions will be discussed in class.</li> <li>• <b>Attendance and participation:</b> Attendance and participation in class is strongly encouraged as general discussion, asking questions, and answering questions will facilitate the understanding of the course material.</li> <li>• <b>Exam:</b> The exam will be held during the examination period at the end of the semester. The date will be determined by the examination board. The time allowed is 90 minutes. To receive a passing grade for the course, students must obtain at least 50% of the total points possible.</li> </ul>		
Preparation for and Participation in Class		
<p>You are expected to have completed all assigned readings and to have, at a minimum, attempted the homework assignments prior to each class. Classroom lectures/discussions will be utilized to develop and enhance your understanding of the material. You should be prepared at all times to actively participate in classroom discussions, and you should attend class and participate on a regular basis.</p>		
Course Outline		
<p>1 <b>Definition, Reporting, and Management of Costs</b></p> <ul style="list-style-type: none"> <li>• Defining management accounting</li> <li>• Classification of costs</li> <li>• Material and labor costs</li> <li>• Overhead costs</li> <li>• Absorption costing and marginal costing</li> <li>• Job costing</li> <li>• Short term decision making</li> </ul>		

## 2 Performance Measurement and Control

- Preparing a budget
- Control through budgeting
- Performance evaluation and feedback reporting
- Divisional performance

### Reference

Weetman. Pauline                      Management Accounting. Harlow 2010.

### **Important Note:**

The above outline is tentative and can be modified. This outline is only designed to give you an idea of the topics and the rate at which they will be covered. Some of the above topics will be covered in greater detail than others. The relative importance of each topic will be indicated in class.