

Course Description – Summer 2021

Title	Management Accounting & Management Control. Module B: Accounting Information & Decision Influencing
Faculty	Business and Economics
Professor	Prof. Dr. Peter Schuster
ECTS	5
Level	Bachelor
Requirements	-
Add. Information	available at the Management Accounting & Management Control CD; Students have to take a comprehensive written in-class examination.
Content	<p>Introduction to and understanding of management accounting information as used for decision influencing. Parts discussed during the course are:</p> <ol style="list-style-type: none"> 1. Cost Management <ul style="list-style-type: none"> • Activity-based Costing • Target Costing • Life Cycle Costing 2. Variance Analysis <ul style="list-style-type: none"> • Functions of variance analysis • The variance analysis process • Examples of cost, revenues, price and contribution margin variances 3. Coordination, Budgeting and Incentives <ul style="list-style-type: none"> • Responsibility in decentralised organisations • Budgeting and the "master budget" • Budgeting, participation and incentives