

Course Description – Summer 2023

Title	Management Accounting & Management Control. Module A: Accounting Information & Decision Making
Faculty	Business and Economics
Professor	Prof Dr Peter Schuster
ECTS	5
Level	Bachelor
Requirements	-
Add. Information	available at the “Management Accounting & Management Control” usb stick Book: Management Accounting (Schuster, Heinemann, Cleary) chapters 1-4
Content	<ol style="list-style-type: none"> 1. Introduction: Management Accounting and Management Control 2. Accounting Information and Production Decisions <ul style="list-style-type: none"> • Management accounting and decision making • "Pure" production decisions • Production and procedural decisions • Make-or-buy decisions 3. Accounting Information and Pricing Decisions <ul style="list-style-type: none"> • Lowest-price limit • Highest-price limit • Optimal prices 4. Decisions Making Under Uncertainty <ul style="list-style-type: none"> • Introduction: uncertainty • Production and price decisions under uncertainty (the example of price limits and the sequential acceptance of an order) • Cost-Volume-Profit Relationship (Single-product and multi-products break even analysis)