

Module: ACC 560 Managerial Accounting - Evaluating Financial and Non-Financial Performance

EN

Contents

An organization's long-term competitive success is critically dependent on the availability and the efficient use of information about its products, services, processes, organizational units, suppliers, customers, as well as its social and environmental performance. Managerial accounting includes the concepts, models, and systems that provide managers with the information necessary to achieve both the financial and the non-financial (ESG) goals.

The course will familiarize participants with the terminology and basic concepts of managerial accounting. The topics range from the analysis of cost information for decision-making to performance measurement, financial planning, and budgeting. The design and use of internal reporting systems varies substantially across different firms and industries and is closely interlinked with a firm's governance and control systems.

To shed light on these different governance practices, the course integrates a number of real-world cases, considering organizational characteristics and behavioural aspects. Applications cover the manufacturing, the services, and the financial industry.

Learning outcomes

Students will become familiar with advanced issues in managerial accounting and understand the use of financial and non-financial (ESG) information in managerial decision-making. Students will also develop a thorough understanding of performance measurement systems and managerial incentives.

Prerequisites

Necessary: –

Recommended: Bachelor-level knowledge of cost accounting

Forms of teaching and learning	Contact hours	Independent study time
Lecture	2 SWS	9 SWS
Case Study Presentation	2 SWS	4 SWS
Exercise class	2 SWS	4 SWS
ECTS credits	8	
Language	English	
Form of assessment	Case study presentation (25%) and written exam (90 minutes, 75%)	
Restricted admission	no	
Further information	–	

Examiner

Performing lecturer



Prof. Dr. Jannis Bischof

Prof. Dr. Jannis Bischof (Lecture), Dr. Claudia Max and Can Toygar (Case Studies)

Offering	Spring semester
Duration of module	1 semester
Range of application	M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Econ., M.Sc. Bus. Inf., LL.M.
Preliminary course work	–