

## E17M Management and Management Accounting

<b>Modul</b>	<b>Management and Management Accounting</b>							
<b>Code</b>	<b>E17M</b>							
Coordinator	Prof. Dr. S. Seuring							
Language	English							
Stud. Workload	180h (60h contact time)							
Credits	6 ECTS							
Frequency (WS / SS)	WS							
Part module	Management and Management Accounting							
Instructor	Prof. Dr. S. Seuring							
Contents	<ul style="list-style-type: none"> <li>- Key concepts and terminology in management</li> <li>- Planning</li> <li>- Organising</li> <li>- Leading</li> <li>- Controlling</li> <li>- Key concepts and terminology in management accounting</li> <li>- Instruments in management accounting</li> <li>- Traditional cost assignment</li> <li>- Activity based costing</li> <li>- Performance management</li> <li>- Management control systems</li> <li>- Management accounting in an international context</li> <li>- Basics of international management</li> </ul>							
Objectives	<p>Students are able to</p> <ul style="list-style-type: none"> <li>- understand the role of management in organisations,</li> <li>- know basic terminology and concepts in management and know about their interrelation</li> <li>- understand the role of management accounting in organisations</li> <li>- know basic terms and concept of management accounting and control</li> <li>- understand concepts of management accounting and performance management</li> <li>- describe challenges of international management</li> </ul>							
Literature	Lussier, R.N. 2006: Management fundamentals – Concepts, Applications, Skill Development, Thomson, London, UK; Robbins, S.P., Coulter, M. 2007: Management, 9 <sup>th</sup> edition, Pearson, Upper Saddle River; Drury, C. 2005: Management Accounting for Business, Thomson, London, UK; Atkinson, A.A., Kaplan, R.S., Young, S.M. 2004: Management Accounting, 4 <sup>th</sup> Edition, Upper Saddle River.							
Study system usability	Economy		Organic		Tropical			
	E		E		E			
Entrance requirements	none							
Instruction type	Lecture	Seminar	Excursion	Practice	Tutorial	Project		
Duration [contact h]	40	20						
Examination type	Oral test	Written test	Homework	Sem. speech	Protocol	Work report	Proj. report	Proj. pres.
	x	x	x	x				
Grade composition	60 % oral or written test, 40% in seminar speech or essay (homework)							