wir847 - Advanced Managerial Accounting

<table>
<thead>
<tr>
<th>Module label</th>
<th>Advanced Managerial Accounting</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir847</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**Used in course of study**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration > Mastermodule
- Master's Programme Business Administration, Economics and Law > Mantelmodule
- Master's Programme Business Administration, Economics and Law > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Informatics > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**
- Module responsibility
  - Remmer Sassen
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**

**Skills to be acquired in this module**
The aim of the course is to provide students with a deep knowledge of the theory and concepts in managerial accounting.

**Module contents**
- Theory and concept of managerial accounting
- Profit planning
- Budgeting
- Ratios and financial analysis
- Operating performance measures
- Cash flow and segment reporting
- paper discussion on current and special issues.

**Reader's advisory**
Garrison, Ray H. et al., Managerial Accounting, latest version.

**Links**

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel**
MM (Mastermodul)

**Lern-/Lehrform / Type of program**
Wahlpflicht

**Vorkenntnisse / Previous knowledge**

**Examination**
Time of examination: vary according to type of examination
Type of examination:
- term paper or
- seminar paper and presentation or
- written exam or
- oral exam or
- portfolio or
- project paper

**Final exam of module**

<table>
<thead>
<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>2.00</td>
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<td>28 h</td>
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<tr>
<td>Exercises</td>
<td>2.00</td>
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**Total time of attendance for the module**
56 h