

Managerial Accounting

332123015/MA ECON AM MAM MANACC



Content and learning outcomes

Content	This course analyzes the use of information in firms. Special emphasis is placed on the coordination of decisions in decentralized organizations. The course covers information systems as well as instruments of coordination. Theoretical concepts are derived and then used to evaluate the potential of management control systems.
Learning outcomes	The students learn the economic effects arising from the use of information systems in firms. It enables them to assess information sources and arrangements with respect to their opportunities and drawbacks under different operational and organizational structures.

Teaching and learning methods

Type of course/learning methods	Topic	Language of instruction	Group size	Contact time	Workload [h]
Lecture	Managerial Accounting	English	open	4 hours	60
Self-study					165

Prerequisites

obligatory	none
recommended	Basic Module <i>Microeconomics</i>

Degree program allocation

Study Program	obligatory/ elective	Semester
Master of Science Economics Study Field: Management and Applied Microeconomics	elective	3rd
Master of Science Mathematics	elective	3rd

Requirements for the awarding of credit points (ECTS)

Requirements for the awarding of credit points (ECTS)		Credits
Prerequisites for participation	none	7,5 CP
Types of Assessment (graded, incl. weighting factor) Examination language	Written or oral exam or term paper (graded, 100%) - English	

Course Cycle

Course Cycle	Workload	Duration
Winter term <input checked="" type="checkbox"/> Summer term <input type="checkbox"/> Winter and Summer term <input type="checkbox"/>	225 h	1 Term

Module coordination

Teaching person	See https://basis.uni-bonn.de
Module coordinator	Prof. Dr. Matthias Kräkel
Institute/Department	Department of Economics

Further Information

(Reading lists, information links etc.)	The recommended literature will be announced at the beginning of the course.
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