

Managerial Accounting

MA ECON AM MAM MANACC



Content and learning outcome

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 outcome 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	30	4 hours	60
Self-study					165

Prerequisites

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

Degree program allocation

Study Program/Study Field/Module Number/Lecture Number	obligatory/ elective	Semester
Economics (M.Sc.)/Management and Applied Microeconomics/ 332123015/332023015	elective	3 rd
Export*/332192315/332023015		

Requirements for the awarding of credit points (ECTS)

	Credits
Prerequisites for participation	7,5 CP
Types of Assessment	
Examination language	

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

Course Cycle	The course was cancelled in the winter semester 2020/21 and is exceptionally offered during the summersemester 2021.
Literature	The recommended literature will be announced at the beginning of the course.

* export into other study programs is only possible if contract between faculties exists