



FH Salzburg

Course Syllabus

Study programm	Business Management
Course code	BWIB2ADCIL
Course title	Advanced Management Accounting
Term / year of study when the course is delivered	Spring/Summer Term
Cycle	1st cycle
ECTS credits / contact hours	3 / 28
Teaching units (hours/week - SWS)	2
Course type	ILV (Interactive lecture)
Prerequisites	B2 level in English, basic understanding of organisational structures and management functions
Language of instruction	English
Course content	<p>The course deals with the methods and models of corporate planning and control and provides an overview of the various planning and control instruments. Selected aspects are dealt with in more depth, depending on topicality and the students' previous knowledge.</p> <ul style="list-style-type: none">• Repetition of fundamentals of corporate management accounting• Connection between success potential, success and liquidity• Profitability, cash flow ratios and value-oriented key figures on performance measurement and corporate management

	<ul style="list-style-type: none"> • Selected aspects of corporate management accounting (e.g. investment, international, group, behavioral control mechanisms) • Connection between corporate management accounting and risk management • Additional special topics and current issues.
Learning outcomes	<p>By the end of this course, students are able to:</p> <ul style="list-style-type: none"> • Demonstrate general knowledge of traditional tools for costing and management accounting and critically evaluate issues in theory and practice in management accounting • Introduce the concepts of performance management, understand the need for non-financial measures in organisations and recognise the challenges in the design and implementation of performance management systems in organisations • Apply frameworks and methodology roadmaps for the design and implementation of performance measures in organisations • Identify potential organisational and behavioral issues in the implementation of performance management systems from an organisational point of view • Review recent developments in managerial control theory in response to the complexity of the business environment and globalisation
Learning methods	Mixture of lectures, presentations, group work, discussions, and assignments.
Assessment methods & criteria	<ul style="list-style-type: none"> • Final written examination • Group presentation in class about a case study • Individual coursework assignment



Grading Scale	<table> <tr> <td>1</td> <td>Excellent</td> <td>100 - 93%</td> </tr> <tr> <td>2</td> <td>Good</td> <td>83 - 92%</td> </tr> <tr> <td>3</td> <td>Good average</td> <td>70 - 82%</td> </tr> <tr> <td>4</td> <td>Below average</td> <td>50 - 69%</td> </tr> <tr> <td>5</td> <td>Insufficient</td> <td>< 50%</td> </tr> </table>	1	Excellent	100 - 93%	2	Good	83 - 92%	3	Good average	70 - 82%	4	Below average	50 - 69%	5	Insufficient	< 50%
1	Excellent	100 - 93%														
2	Good	83 - 92%														
3	Good average	70 - 82%														
4	Below average	50 - 69%														
5	Insufficient	< 50%														
Recommended resources	<ul style="list-style-type: none"> • Atkinson, A.A., Kaplan, R.S., Matsumara, E.M., Young, S.M. (2011): Management Accounting. 6th ed., Upper Saddle River, Pearson • Merchant, K.A., Van der Stede, W.A. (2017): Management Control Systems. Performance Measurement, Evaluation and Incentives. 4th ed. Harlow, Pearson • Drury, C.M. (2013): Management and Cost Accounting .8th ed. Springer • Aguinis, H. (2013): Performance Management. 3rd ed. Pearson 															
Attendance	75%															

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