

## Course Title: Management Accounting

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**Instructor:** Univ.-Prof. Dr. Marc Steffen Rapp  
**Credits:** 6 ECTS  
**Schedule:** Winter semester  
**Language:** English  
**Level:** Bachelor level



FB Wirtschaftswissenschaften

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**Objective and lecturing style:** The aim of the course is to provide students a fundamental introduction to management accounting. Specifically, it will be discussed how management accounting instruments help to solve corporate coordination problems and how these instruments can be integrated in corporate organizations.

In detail, the course will give an overview of the most important instruments to evaluate strategies, use costs in decision making, accumulating and assigning costs to products, measuring and managing customer relationships, as well as process performance and life-cycle costs. Organizational issues will be discussed with regard to control systems, using budgets for planning and coordination and financial control. The practical application of the instruments will be explained by practically oriented case studies during the exercises.

After successfully attending the course students will be qualified to understand, apply, critically review and develop the fundamental instruments in management accounting. Furthermore, students will be qualified to solve problems in management accounting independently and in a structured way. For this, students will be taught analytical problem solving, reasoning, discussion and presentation techniques, and assisted to develop their skills in creative functioning.

### Required and recommended readings:

- Atkinson, A., Kaplan, R., Matsumura, E. M., Young, S. M., Management Accounting: Information for Decision-Making and Strategy Execution: International Edition, 6<sup>th</sup> edition, Pearson
- A detailed list of further required and recommended readings will be distributed during the lectures

**Further Readings:** Beside the readings mentioned above and in the more detailed reading list distributed prior to the course, a regular reading of business and various industry periodicals (e.g., *Financial Times*, *Handelsblatt*, *Wirtschaftswoche*) is encouraged and recommended.

**Further recommendations:** Please note that **we strongly recommend** students to attend the courses "**Kosten- und Leistungsrechnung**" and "**Entscheidung und Investition**" **before** attending this course!

**Participation, registration, and electronic course material:** This course is open to bachelor students.

Slides used in class can be downloaded from the web-based learning platform of Philipps-Universität Marburg. For details please visit <http://ilias.uni-marburg.de>.

**Office and communication:** The instructor is available for questions and comments by email ([rappm@wiwi.uni-marburg.de](mailto:rappm@wiwi.uni-marburg.de)).

**Policy on academic integrity:** Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusions, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Scholastic dishonesty will not be tolerated under any circumstances and will automatically result in a grade corresponding to "failed".

**Timetable and responsibility in case of missed classes:** The course takes place during the academic winter semester. Students missing a session are responsible for all material covered as well as any announcement that has been made in class.

**Grading:** The course grade will be based on the final exam.

**Final exam:** At the end of the course there will be an in class closed-book final exam. Due to the fact that the course is held in English, students have to answer the exam questions in English.

Enjoy the course!