

Management Accounting Research Group (MARG)

Empirical distribution of exam grades (BSc and MSc; 2011-2022)

Program

Bachelor

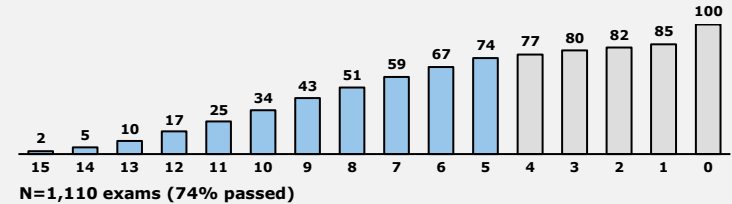
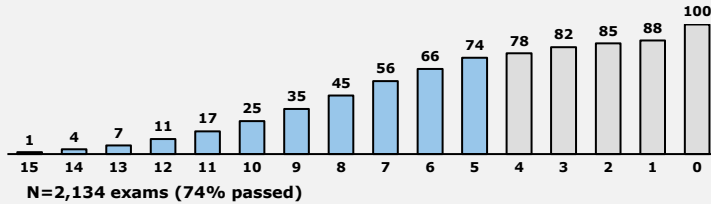
Master

Modules

Covers (i) Management Accounting (MA) and (ii) Controlling mit Kennzahlen (CMK).

Covers (i) AMAI, (ii) AMAII, and (iii) Empirical Studies in Accounting Governance and Finance

Total (in %)



Cumulated distribution

Year-by-year perspective

	Year	2011-2015	2016	2017	2018	2019	2020	2021	2022	Total
Passed Only	N	655	160	188	157	157	110	87	71	1585
	Average	8.8	8.4	8.7	8.4	8.3	8.7	7.8	9.3	8.6
	TOP 10%	12	12	12	12	11	12	10	14	12
Total	N	917	243	236	198	215	130	107	88	2134
	Average	6.6	6.0	7.1	7.0	6.4	7.8	6.7	8.0	6.7
	TOP 10%	12	11	12	12	11	12	10	13	12

Mean and Top-10%

	Year	2011-2015	2016	2017	2018	2019	2020	2021	2022	Total
Passed Only	N	302	94	96	96	99	67	41	25	820
	Average	9.3	9.2	9.0	9.2	8.7	9.5	10.3	9.1	9.2
	TOP 10%	13	13	13	13	12	14	14	13	13
Total	N	426	114	119	138	129	93	55	36	1110
	Average	6.9	7.9	7.4	6.7	7.0	7.1	7.9	6.5	7.1
	TOP 10%	12	13	12	13	12	13	14	12	12