



<b>Title of the Modules:</b> Special Issues of Managerial Accounting	<b>Lecturer:</b> Prof. Dr. Reißig-Thust
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**Programme:** M.A. Accounting and Controlling

**Required Preconditions:**

Completion of the module “Advanced Managerial Accounting” is expected.

**Learning Outcomes and Competences:**

- To understand and assess the existing concepts of performance measurement and important issues of reporting
- To assess the application of managerial accounting in a variety of corporate functions as well as project and risk management
- To gain thorough insights of state-of the art in management accounting issues

**Content of Course:**

- Performance Measurement  
Types and functions of Ratios and Ratio systems  
Balanced Scorecards, Value driver trees
- Reporting  
Organizational aspects of reporting corporations  
Content of reportings  
Form and design
- Functional Controlling  
e.g.: Introduction to Marketing-Controlling, Logistics-Controlling/Supply Chain Management, R&D-Controlling
- Project Controlling in Corporations  
Types and Definitions of Projects  
Phases of Project Controlling  
Instruments of Project Controlling
- Risk Controlling  
Recognizing and classifying of corporate risks  
Process of risk management and controlling  
Instruments of risk controlling
- Influence of International Accounting Standards on Controlling

**Literature Recommendations:**

Kaplan/Atkinson: Advanced Management Accounting, Prentice Hall, International Edition

Garrison/Noreen/Brewer: Managerial Accounting, McGrawHill International Edition