

Course Description

Advanced Seminar in Management Accounting

1. Target group and recommended prior knowledge

This seminar represents an elective module in Management for the Finance, Accounting, Auditing, Controlling, & Taxation MSc. as well as the Management and Economics MSc. (specialization “Controlling”). This course is particularly recommended for students who are aiming for a master’s thesis in Management Accounting. This course builds on the basics in Management Accounting of the bachelor's degree. Therefore, knowledge from the area of Management Accounting is required. It is recommended that you attend the course “Value-based Management Accounting” beforehand. The number of participants in this course is limited (more under point 7).

2. Frequency and scheduling

The course is offered every summer semester. The seminar papers are to be written during the lecture period. The presentation and defense take place as a block event towards the end of the lecture period. The exact dates of the event will be announced in a separate notice on the homepage of the Chair of Management Accounting. There you will also find the start of the handling time, which is six weeks, and the date of submission.

3. Learning objectives and learning content

LEARNING OBJECTIVES Participation in the Advanced Seminar in Management Accounting enables students to independently deal with a topic of management accounting from a research-oriented perspective and to present their insights. Students will be able to use, organize and evaluate advanced scientific literature in management accounting that has been selected in a goal-oriented manner for an intensive discussion and to derive new insights. In addition, students can interpret research methods and assess them with regard to selected problems. After completion of the seminar, students can also present their scientific results appropriately and participate in scientific discussions. Further, the creation of their own scientific text within the framework of the written term paper enables them to continue their scientific work.

LEARNING CONTENT

- Consolidation of knowledge on selected issues of management accounting
- Scientific work
- Presentation techniques and accompanying documents for the audience
- Discussion behaviour in a larger group

4. Scope of the course

Students can acquire credit points in accordance with the applicable examination regulations if they successfully participate in the course Advanced Seminar in Management Accounting (5 ECTS credit points).

5. Teaching materials

The rules for good academic work apply to the processing of seminar papers. The specific formal requirements can be found in the current version of the guidelines for the design of scientific papers. There you will also find information on the external form of the work, which, in addition to meeting the thematic requirements, is relevant for the evaluation of the seminar papers.

The chair provides general information on the course of the seminar and the presentations. In addition, before the block seminar, all presentations by the students are made available via the Moodle eLearning portal: <https://moodle.ruhr-uni-bochum.de>.

Note:

You will be given the access code for the course in the first session.

Specific literature sources for the preparation of the seminar paper are not provided, as the independent literature research on the topic of the respective seminar paper is part of the examination. The current edition *Wissenschaftliches Arbeiten* by Manuel René Theisen, for example, should be mentioned as general basic literature on scientific work.

6. Mode of assessment

The final module examination consists of a seminar paper. An additional academic achievement can be achieved via an oral examination, for which bonus points can be earned. A maximum of 80 points can be achieved with the seminar paper and an additional maximum of 20 points with the oral examination. The module grade results from a scale of points ranging from zero to 100 points. Bonus points earned have no influence on the examination result if it is "not passed" (5.0) without the bonus points.

7. Application

The number of participants is limited to 20 students. To apply, please submit the application form together with a current transcript of records to the chair. You can find the exact information on the website.