

Course description

Cases in Management Accounting

1. Target group and prerequisites

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 builds on the basics in Management Accounting of the bachelor's degree. Therefore, knowledge from the area of Management Accounting is required, which can be acquired, for example, through the module “Concepts and Instruments of Management Accounting”. Furthermore, knowledge of the courses “Applications of Management Accounting” and “Value-Based Management Accounting” is helpful. This means that the seminar is particularly recommended for master's students at the end of their studies.

2. Course frequency and scheduling

The course is usually offered once a year, currently as a weekly event in the summer semester. The exact dates of the event (lecture and exercise) can be found on the homepage of the Chair of Management Accounting or the timetable. Attendance is compulsory for all appointments.

3. Learning objectives and learning content

LEARNING OBJECTIVES The relevance of Management Accounting as a cross-sectional function that ensures rationality has increased significantly in importance in recent years. The goal-oriented handling of company resources and the safeguarding of the organizational flow of information in terms of potential and risk-based decision support are increasingly becoming the focus of business interests. After attending the course „Cases in Management Accounting“, the students can illustrate practical application problems of essential controlling instruments using selected examples and case studies from practice. They can adapt the controlling instruments to specific use cases and know which practical problems can arise here. The students are also able to solve unstructured problem cases and in particular to identify unnamed problem cases in a structured manner. In addition, the students are able to convey the practical application problems. Furthermore, the students can independently develop a practical, delimited case example into a case study.

LEARNING CONTENT

- Selected, current practical examples and case studies on Management Accounting
- Identifying practical problems and developing an own case study accordingly
- Systematic and profound analyses of specific problems

4. Form and scope of knowledge transfer

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

The module consists of a lecture (2 hours per week) and a blocked study group (1 hour per week). In the interactive lecture, a case study is discussed and solved every week. Known instruments, especially those of strategic management accounting, are applied to specific issues. Therefore, it is necessary that the students have read and worked on the respective case study in advance so that they can actively participate in the course. Furthermore, each participant has to take on the role of the presentation and discussion leader. In the working group, students present and discuss the case study they have created themselves in group work (project work).

5. Teaching materials

Case studies tailored to the learning objectives and learning content are made available. The case studies are available as a copy folder in the chair's secretariat before the first session in the semester. In addition, solutions for the case studies are sometimes made available after the units via the Moodle eLearning portal: <https://moodle.ruhr-uni-bochum.de>. Further documents, such as information on the case study to be created yourself, are also made available via the portal.

Note:

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

6. Mode of assessment

The final module examination consists of seminar contributions. An additional academic achievement can be achieved in the form of a project work, for which bonus points can be earned. A maximum of 80 points can be achieved with the seminar contributions and an additional maximum of 20 points with the project work. 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 25 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.