

Syllabus

GMT 2101E – Management Accounting Tools and Concepts in a Central European Context

5 ECTS-Credits, language of instruction: English

The lecture is organized as a **Fast Track**, i.e. it is ending and examined well before the normal lecture period in the week before X-mas.

Lecture Hours : Monday, 5:15 p.m. – 6:45 p.m.
Tuesday, 11:30 a.m.-1:00 p.m.
Wednesday, 3:30 p.m. – 5:00 p.m

All lectures are most likely to be held online via Alfaview. Please, do check my [Moodle course](#) for the link to my Alfaview room.

Opening Lecture: Monday, October 5, 2020

Last Lecture: Wednesday, December 16, 2020

Exam Date: Week before X-mas (Time and rooms to be announced)

Lecturer:

Prof. Dr. Matthias Kropp

Office hours: on appointment

E-Mail: matthias.kropp@hs-pforzheim.de

Target Group:

- Mandatory content for bachelor programs “BW/International Marketing” and “BSBA Digital Enterprise Management” PO2016 only of Pforzheim Business School
- Optional for all other Business Bachelor programs
- Elective for all incoming students of the International Study Program (ISP)

Expected knowledge base:

- Solid English language skills – at minimum CEFR B2 !!!
- Lectures on book keeping
- Basic knowledge on general business administration

Grading:

- 100 % on written exam of 90 minutes duration

Learning Objectives:

The students

- will know the recognition of the essential business transactions of a company in its internal accounting. Furthermore they will understand its significance.
- should be able to evaluate the effects of the business transactions on the internal income statement and to contribute to the preparation of management decisions by providing costing analyses.

Course Contribution to bachelor program´s common learning goals:

Learning Objective	Contribution	Means / Assessment
Basic knowledge Students show that they have sound basic knowledge in Cost and Management Accounting	Understanding the rules and methods of cost accounting and its application in management accounting	Discussions and exercises in class / written exam.
Use of information technology	-	-
Critical thinking and analytical competence Students are able to apply analytical and critical thinking skills to complex problems	Critical comparison of the applicability of different cost accounting concepts	Discussions and exercises in class / written exam.
Ethical awareness Students are able to develop business ethics strategies and apply them to typical business decision-making problems	Understanding the interests involved in shaping cost accounting systems	Discussion and exercises in class / -
Communication skills	Oral communication in English	Discussion and exercises in class / -

Literature

- Taschner, Andreas/Charifzadeh/Michel (2016): Management and Cost Accounting: Tools and Concepts in a Central European Context, Wiley-VCH, ISBN-13: 978-3527508228, Amazon: € 26,99
 Several copies of this textbook are available through our library, some of them are retained for on-site inspection / learning in the library.

Course Materials on [Moodle](#)

- Lecture notes based on the materials of Taschner, Andreas/Charifzadeh/Michel kindly provided by the authors and the editor.
- Additional Exercises

Teaching and Learning Approach

- Students and their learning progress are in the focus of the mission of Pforzheim Business School. I will subsequently support you in class as well as by guidance for your individual reading and exercising. In addition, you are welcome to tackle problems with me via e-mail or arrange an appointment. The written exam will provide a final feedback on the success of your learning efforts.

- The course follows primarily a lecture-style approach but reworking of the course materials and exercises, selected readings and continuing active class participation throughout the term are expected. A lot of time in class will be used to apply the knowledge and the methods.
- If you miss classes, you miss an important learning opportunity.

Main Course Topics and Indicative Time Schedule for GMT2101E

#	Lecture Week (Calendar Week)	Class Topic
1-3	1 (CW 41)	Introductory Remarks Chapter 1: Introduction to Management and Cost Accounting Chapter 2: Cost Behavior and Cost Estimation
4-6	2 (CW 42)	Chapter 3: Cost Terms and Cost Concepts Chapter 4: The Basic Structure of Cost Accounting Systems Chapter 5: Cost Type Accounting
7-9	3 (CW 43)	Chapter 5: Cost Type Accounting, ctd.
10-12	4 (CW 44)	Chapter 6: Cost Center Accounting
13-15	5 (CW 45)	Chapter 7: Cost Unit Accounting (Product Costing)
16-17	6 (CW 46)	Chapter 8: Absorption Costing vs. Variable Costing
18-20	7 (CW 47)	Chapter 8: Absorption Costing vs. Variable Costing (c.t.d.)
21-22	8 (CW 48)	Mon, Nov. 23: No lecture Chapter 9: Period Costing Exercises
23-24	9 (CW 49)	Exercises
25-26	10 (CW 50)	Exercises
27-28	11 (CW 51)	Exercises & Wrap-up
	12 (CW 52)	Final Exam (Time and Rooms to be announced)