

## Management Accounting

### Class Schedule

Lecture: Tuesday	09:15 a.m. - 10:45 a.m.	G22A-020
Tutorial: Wednesday	01:15 p.m. - 02:45 p.m.	G22A-209

### Lecturers

- ▶ Prof. Dr. Barbara Schöndube-Pirchegger
- ▶ Dipl.-Kfm. Michael Janocha

### Course Description

Management Accounting Information: Purpose, Cost Management Concepts and Cost Behavior, Cost Accounting System Activity-Based Cost Management Systems. Uses of Management Accounting Information: Activity and Process Decisions, Pricing and Product Planning. Investment Decisions. Management Accounting and Control Systems for Strategic Purposes. Accounting for Management Control. Budgeting and Control. Responsibility Centers and Financial Control.

### Textbook

Horngrén, C. T./Datar, S. M./Foster, G. (2006), *Cost Accounting: A Managerial Emphasis*, 12th Edition

All exercises refer to the 12th edition of the textbook.

Lecture Notes	Exercises
▶ Slides 1	▶ General Information
▶ Slides 2	▶ Week 42: 2.16, 2.17, 2.22, 2.23, 2.24, 2.33
▶ Slides 3	▶ Week 43: 3.23, 3.24, 3.25; Addition 3
▶ Slides 4	▶ Week 44: 4.17, 4.19, 4.21
▶ Slides 5	▶ Week 45: 2.25, 3.27, 4.20
▶ Slides 6	▶ Week 46: 5.25; Addition 5
▶ Slides 7	▶ Week 47: 6.28, 6.29, 6.31
▶ Slides 8	▶ Week 48: 7.20, 7.22, 7.24, 7.36
▶ Slides 9	▶ Week 49: 5.23, 6.30, 7.18, 7.19
▶ Slides 10	▶ Week 50: <b>No tutorial!</b>
▶ Slides 11	▶ Week 2: 8.20 (requirement 1 & 3), 8.24, 8.29
▶ Slides 12	▶ Week 3: 9.16, 9.23
	▶ Week 4: 10.17, 10.19, 10.23, 10.25; Addition 10
	▶ Week 5: 10.28, 10.29, 11.19, 11.33; Addition 11