

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: No tutorial!
▶ 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