

<b>Modul-Nr./ Module Code</b>	<b>BMSB1300</b>
<b>Modulbezeichnung / Module title</b>	<b>Accounting</b>
Semester / Trimester	1 <sup>st</sup>
Dauer des Moduls / Duration of the module	1 semester
Art des Moduls (Pflicht, Wahl, etc.) / Module type (Compulsory, Elective etc.)	Compulsory subject
Ggfs. Lehrveranstaltungen des Moduls / if applicable: sub-module	-
Häufigkeit des Angebots des Moduls / The module is offered	Annually (winter semester)
Zugangsvoraussetzungen / Prerequisites for attending	None
Verwendbarkeit des Moduls für andere Module und Studiengänge / Applicability of the module for other modules and degree courses	Financial and managerial accounting is the basis for business decisions. Therefore, understanding and using accounting information is an important ingredient of any business undertaking
Modulverantwortliche/r / Lecturer in charge	Prof. Dr. Marcus Scheibel
Name der/des Hochschullehrer/s / Name of the lecturer	Prof. Dr. Marcus Scheibel
Lehrsprache / Language of instruction	English
Zahl der zugeteilten ECTS-Punkte / Number of ECTS credits	5
Gesamtworkload und ihre Zusammensetzung / Workload and its composition	150 hours (86 h self-study; 64 h contact time)
SWS / Contact hours per week	4
Art der Prüfung / Assessment methods	Written examination (2 hours)
Gewichtung der Note in der Gesamtnote / Weight in final grade	2 %
Qualifikationsziele des Moduls / Learning outcomes of the module	<p><u>Knowledge &amp; Understanding</u> The module delivers the basic approaches for the understanding of financial and managerial accounting figures and the corresponding processes.</p> <p><u>Applying Knowledge &amp; Understanding</u> The gained theoretical knowledge is being applied in tasks close to reality and case studies.</p> <p><u>Making judgements</u> Students learn how decisions influence profitability and liquidity and as a result the success of businesses.</p> <p><u>Communication</u> This basic subject is a mix of ex cathedra lecturing where the students are actively involved by questions and discussions as</p>

	<p>well as by seminars presenting and defending the results of their homework</p> <p><u>Learning Skills</u> Treat and work with the data and monetary framework as a decision basis for entrepreneurial and general business decisions. Interpretation and evaluation of accounting figures.</p>
<p>Inhalte des Moduls / Syllabus</p>	<p><b>Financial accounting:</b> Accounting information for decision making, basic financial statements, the accounting cycle, accruals and deferrals, reporting financial results, merchandising activities, financial assets, inventories and cost of goods sold, plant and intangible assets, liabilities, stockholders equity, statement of cash flows, financial statement analysis; <b>Management accounting:</b> a business partner, accounting systems for measuring costs (job order cost systems and overhead allocation, process costing), costing and the value chain, cost-volume-profit analysis, incremental analysis, responsibility accounting and transfer pricing, operational budgeting, standard cost systems</p>
<p>Lehr- und Lernmethoden des Moduls / Teaching methods of the module</p>	<p>Combination of lectures and seminars</p>
<p>Besonderes / Special features</p>	<p>-</p>
<p>Literatur / Literature</p>	<ul style="list-style-type: none"> <li>• Williams, Haka, Bettner, Meigs, Financial and Managerial Accounting, New York, McGraw Hill, 16th or later eds.</li> <li>• Bhimani, Horngren, Datar &amp; Rajan, Management and Cost Accounting, New York, Prentice Hall International, 5th or later eds.</li> <li>• Fraser, L. M./ Ormiston, A., Understanding the Corporate Annual Report: Nuts, Bolts, and a Few Loose Screws © 2002 Prentice Hall Business Publishing</li> <li>• Garrison, R.H., Noreen, E.W., Managerial Accounting, New York McGraw Hill, 9th or later eds.</li> <li>• Meigs, R.F. u.a., Study Guide for use with Financial Accounting, New York, McGraw Hill, latest eds.</li> </ul>

Bachelor degree course International Management Studies in the Baltic Sea Region (BMS)  
Description of the module valid as of WS 2022/2023

	<ul style="list-style-type: none"><li>• Kimmel,P.D., Weygandt, J.J., Kieso, D.E., Financial Accounting, 4th or later eds.</li><li>• Booker, J.A., Caldwell, C.W., Ready Notes for use with Managerial Accounting, New York, McGraw Hill, 2002</li><li>• Hilton, Ronald, W., Managerial Accounting (Fifth Edition), New York, McGraw Hill, latest eds.</li><li>• Atkinson A.A., Kaplan, R.S., Young, S.M., Management Accounting, 4th or later eds.</li></ul>
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