

## **Module: ACC 760 Seminar in Management Accounting**

### **Contents:**

This seminar focuses on topics in management accounting. These topics include:

1. Activity Based Costing: Theory and Implementation
2. Life-Cycle Product Costing: Conceptual Development and Use in Practice
3. Internal Pricing in Multi-Segment Firms
4. Transfer Pricing in Multinational Firms: Managerial- and Tax Considerations
5. Divisional Measures of Managerial Performance
6. The Use of "Economic Profit Plans" for Managerial Performance Measurement and Compensation Purposes
7. The Use of Bonus Pools in Managerial Compensation
8. Incentive Provisions for Pricing in Regulated Industries
9. Accounting for Sustainability Activities
10. The Balanced Scorecard: Theory and Practice

The analysis of these topics involves a comprehensive review of the accounting literature. In preparing the seminar, the participants write a seminar paper. In addition, the participants will present and discuss the key results of their findings as part of the seminar.

### **Learning outcomes:**

Participants get acquainted with management accounting concepts in both theory and practice. They develop managerial skills that are essential to address fundamental tools in management accounting. They will also be able to structure a seminar paper and become experienced in academic writing.

### **Prerequisites:**

**Formal:** at least one financial or managerial accounting course (Master- or Bachelor level)

**Recommended:** basic knowledge in accounting and a general interest in management accounting.

**Obligatory registration:** yes

**Further Information on the registration:**

[www.uni-mannheim.de/mises](http://www.uni-mannheim.de/mises)

**Courses**

**Hours per week**

**Self-study**

[Lecture / Exercise class]

2

10

ECTS in total

6

**Form of assessment**

Written seminar thesis (70%, 15 pages +/- 10%)) and in-class presentation (30%)

**Preliminary course work**

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**Lecturer/Person in charge**

Gunther Glenk / Nikolas Wölfling / Stefan Reichelstein

**Duration of module**

see [www.uni-mannheim.de/mises](http://www.uni-mannheim.de/mises) and Portal2 for Course dates

**Offering**

Spring term

**Language**

English

**Learning Goals**

LG 1, LG 2, LG 5

**Range of application**

M.Sc. MMM, M.Sc. MMBR, M.Sc. Bus. Edu.