

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

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	-	
Lecturer/Person in charge	Gunther Glenk / Nikolas Wölfing / Stefan Reichelstein	
Duration of module	see 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.	