

Management Control Systems	M2MCSE	5.0	4
<p>Goals of Competency: The master course deals with managerial aspects of accounting. Using problems and cases, students will understand how management accounting is used as a management tool for decision making and control. The textbook used is: Zimmerman, J.: Accounting for decision making and control. There will be a sufficient number of copies of the textbook in the library. Please be aware, that either of the available editions is OK for use in class.</p> <p>Teaching Contents: The topics covered in the course are:</p> <ul style="list-style-type: none"> - Nature of Cost - Organizational Architecture - Budgeting - Cost Allocation - Absorption Cost Systems - Variable Costing - ABC-Costing - Standard Costing - Overhead Variance Analysis 			