

Course Manual
Management Accounting for BE
(EBBS46C05)
Academic year 2022-2023

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Course Term

Block 1.2

Course Credits

5 ECTS

Date of Last Change

November 7, 2022

Introduction to the course content

Management Accounting for Business & Economics (in short: MABE) gives an introduction into the fields of management accounting and management control. Management accounting and management control focus on the generation and—most importantly—the interpretation of information for decision-making and for decision-influencing purposes. Thus, the MABE course gives particular attention to the use of information, besides their mere computation. The role of sustainability and ethical issues is particularly emphasized.

The course discusses costing systems and presents several techniques used to produce information for managers. These techniques are: 1) product costing, 2) cost estimation, 3) cost-volume-profit analysis, 4)

Aboriginal Case Managment Manual

Randy K. Otto, Kevin S. Douglas



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