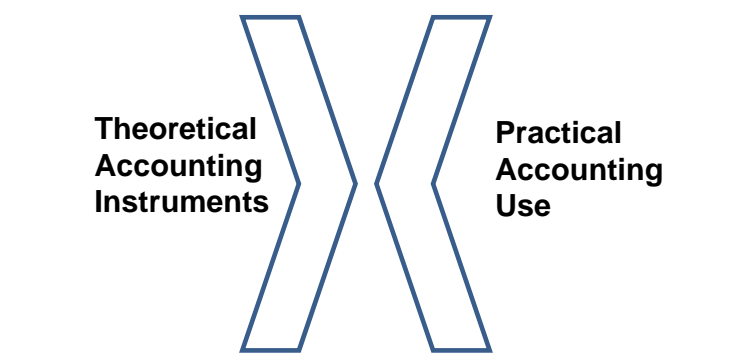


# Managerial Accounting with SAP

## Teaching the use of computer aided accounting (1/2)

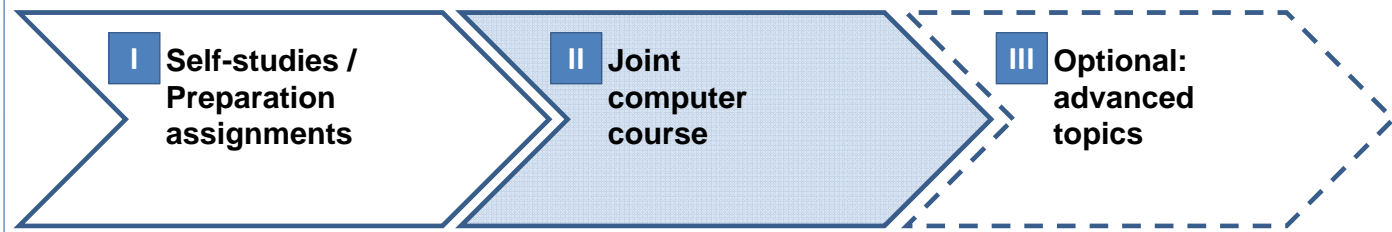
### Purpose of the course



- **Transfer theoretical knowledge** into practical accounting skills using industry standard software from SAP
- Provide an insight into the **possibilities and limitations of the mySAP ERP Controlling module (CO)**
- Give a **holistic understanding of cost accounting** on the basis of a profound **case study**
  - Cost center accounting
  - Product calculation
  - Contribution margin calculations
- Show **interdependencies between departments' functions**
- Increase awareness of implementation **problems in practical use**

### Setting and structure

#### Phases of the course



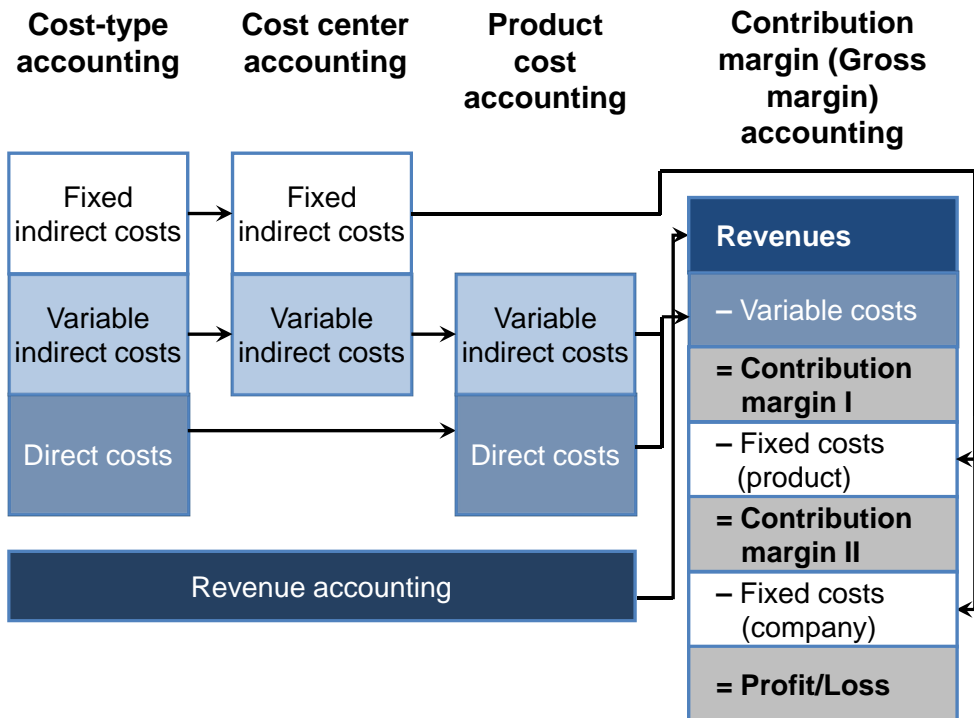
Day 1	Day 2	Day 3	Day 4
<ul style="list-style-type: none"> <li>• Introduction</li> <li>• SAP ERP basics</li> <li>• Case study</li> </ul>	<ul style="list-style-type: none"> <li>• Cost center accounting</li> <li>• Implementation in SAP</li> </ul>	<ul style="list-style-type: none"> <li>• Product calculation</li> <li>• Implementation in SAP</li> <li>• Guest lecture –practical use</li> </ul>	<ul style="list-style-type: none"> <li>• Contribution margin accounting</li> <li>• SAP vs. modern controlling challenges</li> </ul>

- I** All students have to prepare for the course on their own by
  - Solving cost accounting problems
  - Writing a short essay on managerial accounting basics
  - Preparing the case study (which will later be implemented in SAP)
- II**
  - **Groupsize limited to 21 participants** – Working in 7 teams of 3
  - Thorough introduction to many aspects of accounting using SAP, including newer topics like **Business Information Warehouse (BW)** and **SAP SEM (Strategic Enterprise Management)**
  - A **guest lecture** on day 3 or 4 may give further **insights into use in practice**
- III** Course may be extended by e.g. assigning additional seminar papers touching further/advanced topics

# Managerial Accounting with SAP

## Teaching the use of computer aided accounting (2/2)

### German cost accounting



- Participants will learn the basic concepts of the German cost accounting system **Grenzplankostenrechnung (GPK, marginal cost accounting)** and its implementation – Case study based on GPK
- GPK is the **most important cost accounting system** for industrial firms in German-speaking countries
- Its structure is implemented in **mySAP ERP Financials**
- Basic idea: Distinguish between fixed and variable costs
- Only variable costs are charged to cost objects

### Technical background

- The necessary SAP application server is **hosted centrally by the SAP-HCC** (university competence center in cooperation with SAP)
- Clients log onto the server and work in a previously prepared “SAP Mandant”
- Computer lab with at least 8 SAP clients and space for 21 students necessary

### Development and experience

- Originally developed at the University of Munich in 2000
- Course has been taught more than 20 times in many German universities, e.g. in Munich, Mainz and Stuttgart
- Course is well perceived by both students and university teachers
- Regularly more than 80 candidates for the 21 course seats

### Course material

- Textbook, slides and a prepared SAP system are available
- Textbook “**Controlling mit SAP**” by Gunther Friedl, Christian Hiltz and Burkhard Pedell, currently in its 4<sup>th</sup> edition
- Plans to translate course material into English exist

