

Masterarbeit am Lehrstuhl Controlling – Oktober 2023

Topic: Material flow accounting and the efficient use of resources

Material flow analysis provides information about the use of resources throughout a firm's production process. This information is helpful in improving the production efficiency and avoiding material waste. Importantly, firms should be able to quantify and understand the material costs associated with their daily operations. Material flow cost accounting adapts traditional cost accounting methods to determine such cost information.

First, this thesis provides an overview of material flow analysis and explain its use as a information system for firms' management. Second, based on Dierkes and Siepelmeyer (2019), the thesis outlines the concept of material flow cost accounting from a theoretical perspective and illustrates its practical application. The author develops a case study and critically discusses connection with other instruments of material flow analysis and its use as a tool for firms that are interested in reducing their environmental footprint.

Ausgangsliteratur

Dierkes, S. and D. Siepelmeyer (2019). Production and cost theory-based material flow cost accounting. *Journal of Cleaner Production*, 235, pp. 483-492.
<https://doi.org/10.1016/j.jclepro.2019.06.212>

Bewerbungsprozess

Interessierte Studierende können sich bis **20.11.2023** per E-Mail bewerben. Dazu senden Sie bitte ein Sammelzeugnis und ein kurzes Motivationsschreiben.

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