

# Management Accounting Research Group (MARG)

## Empirical distribution of module grades (BSc and MSc; 2011-2023)

Program

**Bachelor**

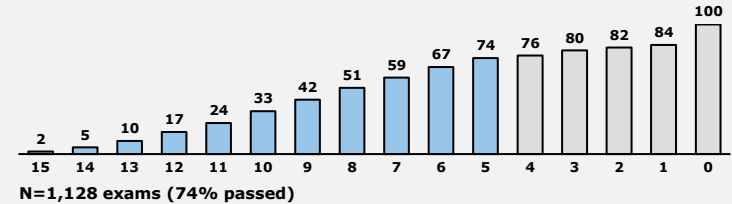
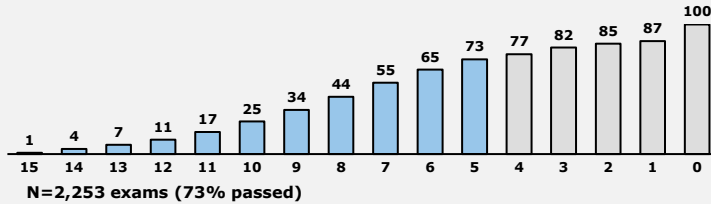
**Master**

Modules

Covers (i) Management Accounting (MA) and (ii) Controlling mit Kennzahlen (CMK).

Covers (i) AMAI, (ii) AMAII, and (iii) Empirical Studies in Accounting Governance and Finance

Total (in %)



Year-by-year perspective

	Year	2011-2016									Total
		2017	2018	2019	2020	2021	2022	2023			
Passed Only	N	815	188	157	157	110	87	71	62	1638	
	Average	8.7	8.7	8.4	8.3	8.7	7.8	9.3	8.3	8.6	
	TOP 10%	12	12	12	11	12	10	14	12	12	
Total	N	1160	236	198	215	130	107	88	119	2253	
	Average	6.5	7.1	7.0	6.4	7.8	6.7	8.0	5.2	6.7	
	TOP 10%	12	12	12	11	12	10	13	10	12	

	Year	2011-2016									Total
		2017	2018	2019	2020	2021	2022	2023			
Passed Only	N	396	96	96	99	67	41	25	10	830	
	Average	9.3	9.0	9.2	8.7	9.5	10.3	9.1	8.9	9.2	
	TOP 10%	13	13	13	12	14	14	13	11	13	
Total	N	540	119	138	129	93	55	36	18	1128	
	Average	7.1	7.4	6.7	7.0	7.1	7.9	6.5	5.4	7.1	
	TOP 10%	12	12	13	12	13	14	12	11	12	

Mean and Top-10%