

<b>Module number</b> 11	<b>Module title</b> Cost Accounting (Kostenrechnung)		
<b>Code</b> KR	<b>Semester</b> 2	<b>Number of WSH</b> 4	<b>Module offered</b> Every academic year (summer semester)
<b>Module coordinator</b> Prof. Dr. Koss	<b>Tuition type</b> Seminar-style tuition		<b>Module duration</b> 1 semester
<b>Lecturer</b> Prof. Dr. Koss	<b>Compulsory/Elective</b> Compulsory		<b>Module language</b> German Several topics in English
<b>Access requirements</b> n/a			
<b>Learning outcomes</b> On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods: <u>Subject skills</u> The students are familiar with the methods and objectives of management accounting as an effective information system of an entity. They know the controlling terminology and several management accounting techniques. By being able to use various management tools themselves they will be able to critically analyze management reports. <u>Social skills</u> Students can make appropriate contributions to controlling and management processes, and are able to contribute effectively to discussions in peer groups. <u>Method skills</u> Students will be able to choose between several and apply an appropriate management accounting tool. They will be able to generate and analyse data in a business environment. <u>Personal skills</u> Students will develop a data based decision approach in a business environment.			
<b>Content</b> The course teaches the fundamental principles and techniques of management accounting. These are applied in practical examples and supported by illustrative case studies. <ul style="list-style-type: none"> <li>• Fundamentals of management accounting <ul style="list-style-type: none"> <li>○ Tasks, structure and areas of accounting</li> <li>○ Technical terms and concepts</li> </ul> </li> <li>• Fundamentals of management accounting <ul style="list-style-type: none"> <li>○ Cost concepts and categories</li> <li>○ Mathematical tools for optimization</li> </ul> </li> <li>• Identification of cost drivers</li> </ul>			

- Recognition, valuation of cost drivers in several categories (personnel costs, material costs and service costs, imputed costs)
- Cost allocation
  - Purposes of cost allocation
  - Tools for cost allocation
  - Overhead cost allocation
- Pricing decision and calculation of unit-costs
  - Objectives
  - Tools and calculations
  - Short term profitability analysis
- Direct costing and break even analysis
  - Terminology
  - Break-even analysis
- Introductory cost planning
  - Terminology and tools
  - Overhead cost management

**Literature**

Required reading

Lecture notes

Recommended reading

Olfert, K.: Kostenrechnung, Ludwigshafen

Däumler, K.-D./Grabe, J.: Kostenrechnung 1, Grundlagen, Herne/ Berlin

Däumler, K.-D./Grabe, J.: Kostenrechnung 2, Deckungsbeitragsrechnung, Herne/Berlin

Haberstock, L.: Kostenrechnung 1, Einführung, Hamburg

Haberstock, L.: Kostenrechnung 2, Plankostenrechnung, Hamburg

Honrngrn, C. T./Datar, S. M./Rajan, M. V.: Cost Accounting. A managerial emphasis. Harlow et al.

Hummel, S./Männel, W.: Kostenrechnung 1 und 2, Wiesbaden

Schmolke, S./Deitermann, M.: Industrielles Rechnungswesen - IKR, Darmstadt

Latest edition

**Teaching and learning methods**

Seminar-style tuition

Dialogue with students based on joint development of solutions to the selected exercises

Discussion of the practical application of the taught instruments

**Type of examination/Requirements for the award of credit points**

Written examination  
Duration: 90 minutes

**Other information**

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<b>ECTS Credits</b> 5	<b>Workload</b> 150 hours	<b>Weighting of the grade in the overall grade</b>
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	Contact/attendance time: 60 h Additional work: 90 h	2.5
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