

Cost Accounting				
Department code: IBM3.4		Module name in German: Kostenrechnung		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter semester	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Management Accounting, Corporate Finance, Business Simulation, Taxation, Bachelor's Thesis; study programmes in the fields of business and economics		
1	Learning outcomes: Students will be able to articulate and correctly use the underlying terminology and theoretical principles of cost accounting. They will be able to apply the relevant methods used in a business for cost recording and cost assignment, and analyse their respective advantages and disadvantages. They will also be able to properly use the methods for determining unit costs and correctly preparing and analysing a short-term income statement for a given period. Students thus learn how to apply cost accounting in various systems and how to use this to control conduct at a global level.			
2	Module content: <ul style="list-style-type: none"> – The role of cost accounting in a global competitive market – Ethics in international markets and the role of cost accounting – The purpose and various branches of accounting – Basic accounting terminology – Production and theoretical cost principles of cost accounting – Different forms of cost accounting – Capturing and valuation of resources consumed for key cost items – Principles of cost-centre accounting – Procedures for internal cost allocations – Costing calculations – purposes and design – Costing methods – Preparing short-term income statements 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 1, Financial Accounting			
6	Type of examination: Written examination			
7	Assessment methods: Graded			

8	Requirements for awarding ECTS credits:
	Student must pass module examination
9	Other remarks:
	None

translation; legally non-binding