

Module Handbook

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Course WIW-BWL-KER-K-1

Cost Accounting (2V+1U, 4.0 LP)

Course Type

SWS	Type	Course Form	CP (Effort)	Presence-Time / Self-Study
-	K	Lecture with exercise classes and tutorials (V/U/T)	4.0 CP	
2	V	Lecture		30 h 60 h
1	U	Exercise class/tutorial (in small groups)		15 h 15 h
(2V+1U)			4.0 CP	45 h 75 h

Basedata

SWS	2V+1U
CP, Effort	4.0 CP = 120 h
Position of the semester	1 Sem. in WiSe
Level	[1] Bachelor (General)
Language	[DE] German
Lecturers	
Area of study	[WIW-CON] Management Accounting and Management Control Systems
Lifecycle-State	[NORM] Active

Notice

Size of exercise classes/tutorials:

- tutorials: max. 30 students
- exercise classes: max. 150 students

Contents

Lecture cost accounting (WIW-BWL-KER-V-1):

- Management accounting, business management, management control systems
- Principles of cost theory
- Basics of cost planning of marginal cost accounting
- Planning of the primary costs within the framework of marginal costing
- Planning of the secondary and tertiary costs within the framework of marginal costing
- Cost control of marginal cost accounting
- Planning of German activity based costing (Prozesskostenrechnung)
- Cost and revenue accounting as an instrument of information systems
- Plan calculations
- Revenue planning and revenue control of marginal cost accounting
- Result planning and result control of marginal cost accounting

Exercise cost accounting (WIW-BWL-KER-U-1):

The exercise will illustrate the theoretical adaption from the lecture to specific questionings based on selected exercises.

Literature

Basic literature:

- Hoitsch, H-J. / Lingnau, V. (2007): Kosten- und Erlösrechnung: Eine controllingorientierte Einführung, 6. Aufl., Berlin et al. 2007.
- Lingnau, V. / Schmitz, H. (2005): Kosten- und Erlösrechnung: Das Arbeitsbuch, 4. Aufl., Berlin et al. 2005. Alternative literature:
- Kilger, W. / Pampel, J. / Vikas, K. (2012): Flexible Plankostenrechnung und Deckungsbeitragsrechnung, 13. Aufl., Wiesbaden 2012.
- Haberstock, L. (2008): Kostenrechnung I. Einführung: mit Fragen, Aufgaben und Lösungen, 13., Aufl., Berlin 2008.
- Haberstock, L. (2008): Kostenrechnung II. (Grenz-)Plankostenrechnung: mit Fragen, Aufgaben und Lösungen, 10. Aufl., Berlin 2008.

The material for the exercise will be provided.

Requirements for attendance (informal)

None

Requirements for attendance (formal)

None

References to Course [WIW-BWL-KER-K-1]

Module	Name	Context	
[WIW-BWL-KER4-M-1]	Cost Accounting	P: Obligatory	2V+1U, 4.0 LP
[WIW-BWL-KER6-M-1]	Cost Accounting	P: Obligatory	2V+1U, 4.0 LP