

Module Handbook (<https://modhb.uni-kl.de/>)

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## Module WIW-BWL-KER4-M-1

Cost Accounting (M, 4.0 LP)

### Module Identification

Module Number	Module Name	CP (Effort)
WIW-BWL-KER4-M-1	<i>Cost Accounting</i>	4.0 CP (120 h)

### Basedata

CP, Effort	4.0 CP = 120 h
Position of the semester	1 Sem. in WiSe
Level	[1] Bachelor (General)
Language	[DE] German
Module Manager	Lingnau, Volker, Prof. Dr. (PROF   DEPT: WIW) (/staff/50/)
Lecturers	
Area of study	[WIW-CON] Management Accounting and Management Control Systems
Reference course of study	[WIW-82.21-SG] B.Sc. Business Studies (/mhb/FB-WIW/cos-503/)
Lifecycle-State	[NORM] Active

### Courses

Type/SWS	Course Number	Choice in Module-Part	SL	PL	CP	Sem.
2V+1U	<b>WIW-BWL-KER-K-1</b> (/mhb/courses/WIW-BWL-KER-K-1/)	P	-	PL1	4.0	WiSe

- About **[WIW-BWL-KER-K-1]** (/mhb/courses/WIW-BWL-KER-K-1/): Title: "Cost Accounting"; Presence-Time: 45 h; Self-Study: 75 h

### Examination achievement PL1

- Form of examination: **written exam (Klausur) (90 Min.)**

- Examination Frequency: each semester
- Examination number: 32313 ("Cost Accounting")

## Evaluation of grades

The grade of the module examination is also the module grade.

### Contents

From [WIW-BWL-KER-K-1] Cost Accounting (/mhb/courses/WIW-BWL-KER-K-1/):

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.

### Competencies / intended learning achievements

With the successful completion of the module, the students will have the ability

- to describe the principles of the cost theory, especially the basics of cost accounting as a management accounting tools,
- to determine the scientific background and to express the practical application fields,
- to explain the characteristics of marginal costing and implement marginal costing systems based on practical problems by calculating primary, secondary and tertiary costs and calculation rates as well as performing cost control, revenue planning, revenue control and plan calculation within the framework of marginal costing,
- to compare the extensions and the complements of planned marginal cost accounting,
- to evaluate the possible applications of the German activity based costing (Prozesskostenrechnung)
- to sum up the principles of the stakeholder specific management accounting concept,
- to describe the principles and the approach of activity based costing
- to build up and examine the activity based costing as an instrument of the information system.

### Literature

From [WIW-BWL-KER-K-1] Cost Accounting (/mhb/courses/WIW-BWL-KER-K-1/):

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 of the module (informal)

None

### Requirements for attendance of the module (formal)

None

## References to Module / Module Number [WIW-BWL-KER4-M-1]

Course of Study	Section	Choice/Obligation
[MAT-82.105-SG] B.Sc. Mathematics (/mhb/FB-MAT/cos-509/)	[Subsidiary Topic] Subsidiary Subject (Minor)	[P] Compulsory
[MAT-82.276-SG] B.Sc. Business Mathematics (/mhb/FB-MAT/cos-516/)	[Core Modules (non specialised)] Economics and Business Sciences	[P] Compulsory
[WIW-82.789-SG] B.Sc. Business Studies with Technical Qualifications (/mhb/FB-WIW/cos-524/)	[Fundamentals] Basics in Management and Business Administration	[P] Compulsory
[WIW-82.177-SG] B.Sc. Business Administration and Engineering specialising in Chemistry (/mhb/FB-WIW/cos-513/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.178-SG] B.Sc. Business Administration and Engineering specialising in Electrical Engineering (/mhb/FB-WIW/cos-514/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.176-SG] B.Sc. Business Administration and Engineering specialising in Computer Science (/mhb/FB-WIW/cos-512/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.179-SG] B.Sc. Business Administration and Engineering specialising in Mechanical Engineering (/mhb/FB-WIW/cos-515/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.175-SG] B.Sc. Business Administration and Engineering specialising in Environmental and Process Engineering (/mhb/FB-WIW/cos-511/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory