**Department**

10 Business Administration

**Course title**

Management and Cost Accounting

**Hours per week (SWS)**

4

**Number of ECTS credits**

5

**Course objective**

The course should help students to find a more elaborate access to cost accounting in order to fulfill requirements being asked for in a commercial management position. Beside the traditional methods of cost accounting, the students will get familiar with the concepts of Activity based costing, Target Costing and capital investment decisions, planning and budgetary control systems as well as the concept of performance measurement. On the basis of an integrated financial model, which the students will design and build themselves, they will intensify their understanding regarding the connection between income and balance sheet and the cash flow statement. Furthermore will the students be introduced to the requirements a reporting system asks for in order to be able to develop an adequate controlling system.

**Prerequisites**

final year students only

**Recommended reading**


**Teaching methods**

seminar

**Assessment methods**

term paper

**Language of instruction**

English

**Name of lecturer**

Prof. Dr. Miriam Trauttmansdorff

**Email**

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**Course content**

A) Accountants role in an organization
B) Cost Terms and purposes
C) Cost Allocation
D) Process costing systems—Activity based costing
E) Target Costing
F) Capital investment decisions
G) Planing and budgetary control systems
H) Performance measurement

**Remarks**
