**Modul-Nr./ Module-Code** | BMSIB1300  
---|---  
**Modulbezeichnung / Module title** | Cost Accounting  
**Semester / Trimester** | 1st  
**Dauer des Moduls / Duration of the module** | 1 semester  
**Art des Moduls (Pflicht, Wahl, etc.) / Module type (Compulsory, Elective etc.)** | Compulsory subject  
**Ggf. Lehrveranstaltungen des Moduls / If applicable: Sub-modules** | -  
**Häufigkeit des Angebots des Moduls / The module is offered** | Annually (winter semester)  
**Zugangsvoraussetzungen / Prerequisites for attending** | None  
**Verwendbarkeit des Moduls für andere Module und Studiengänge / Applicability of the module for other modules and degree courses** | Financial and managerial accounting is the basis for business decisions. Therefore, understanding and using accounting information is an important ingredient of any business undertaking  
**Modulverantwortliche/r / Lecturer in charge of the module** | Prof. Dr. Marcus Scheibel  
**Name der/des Hochschullehrer/s / Name of the lecturer** | Prof. Dr. Marcus Scheibel  
**Lehrsprache / Language of Instruction** | English  
**Zahl der zugeteilten ECTS credits / Number of ECTS credits** | 5  
**Gesamtworkload und ihre Zusammensetzung / Workload and its composition** | 150 hours (86 h self-study; 64 h contact time)  
**SWS / Semester periods per week** | 4  
**Art der Prüfung / Assessment methods** | Written examination (2 hours)  
**Gewichtung der Note in der Gesamtnote / Weight in final grade** | 2 %  

**Qualifikationsziele des Moduls / Learning outcomes of the module**  
Knowledge & Understanding  
The module delivers the basic approaches for the understanding of the financial and managerial accounting figures and the corresponding processes.  
Applying Knowledge & Understanding  
The gained theoretical knowledge is being applied in tasks close to reality and case studies.  
Making judgements  
Students learn how decisions influence profitability and liquidity and as a result the success of businesses.  
Communication  
This basic subject is a mix of ex cathedra lecturing where the students are actively
Learning Skills
Treat and work with the data and monetary framework as a decision basis for entrepreneurial and general business decisions. Interpretation and evaluation of accounting figures.

Inhalte des Moduls / Syllabus

| Financial accounting: Accounting information for decision making, basic financial statements, the accounting cycle, accruals and deferrals, reporting financial results, merchandising activities, financial assets, inventories and cost of goods sold, plant and intangible assets, liabilities, stockholders equity, statement of cash flows, financial statement analysis; Management accounting: a business partner, accounting systems for measuring costs (job order cost systems and overhead allocation, process costing), costing and the value chain, cost-volume-profit analysis, incremental analysis, responsibility accounting and transfer pricing, operational budgeting, standard cost systems |

Lehr- und Lernmethoden des Moduls / Teaching Methods of the Module
Combination of lectures and seminars

Besonderes / Special features
-  

Literatur / Literature
- Williams, Haka, Bettner, Meigs, Financial and Managerial Accounting, New York, McGraw Hill, 16th or later eds.
- Garrison, R.H., Noreen, E.W., Managerial Accounting, New York McGraw Hill, 9th or later eds.
<table>
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<tr>
<th>Authors</th>
<th>Title</th>
<th>Edition</th>
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<td>Atkinson A.A., Kaplan, R.S., Young, S.M.</td>
<td>Management Accounting</td>
<td>4th or later eds.</td>
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