

<b>Module title</b>		<b>Abbreviation</b>
Cost Accounting for Decision Making and Control		12-KR-o82-mo1
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Chair of Business Management, Controlling and Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
<p>First, this module will discuss basic principles of accounting such as full and direct costing as well as cost and performance accounting in the context of decision making. The course will then focus on decision-making processes (break-even analysis, short-term production planning and pricing decisions) and internal control calculations (the role of controls; deviation analyses).</p>		
<b>Intended learning outcomes</b>		
<p>This module provides competences in order to apply systems of full- and direct costing, cost and performance accounting with regard to decision-making and internal control processes. The goal is to promote analytical thinking and problem-solving abilities by analyses of complex problem structures.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
<p>Bachelor' degree (1 major) Business Management and Economics (2007)          Bachelor' degree (1 major) Business Management and Economics (2008)          Bachelor' degree (1 major) Business Information Systems (2007)          Bachelor' degree (1 major) Business Information Systems (2008)</p>		