Cost Accounting for Decision Making and Control

Module coordinator:
holder of the Chair of Chair of Business Management, Controlling and Accounting

Module offered by:
Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s)
Duration: 1 semester
Module level: undergraduate
Other prerequisites:

Contents
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).

Intended learning outcomes
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.

Courses
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
written examination (approx. 60 minutes)

Allocation of places
--

Additional information
--

Referred to in LPO I (examination regulations for teaching-degree programmes)
--

Module appears in
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)