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Georg-August-Universität Göttingen Modul: B.WIWI-BWL.0002: Cost and Management Accounting		6 Credits 4 WLH
German title: Interne Unternehmensrechnung	ient Accounting	4 VVLN
German title. Interne Onternenmensrechlung		Workload:
Learning outcomes, core skills:		Attendance time:
Learning outcomes, core skins.		56 hours
After successfully completing this course, the stu	dents have knowledge	Self-study time:
about general tasks, basic concepts and instrume	_	124 hours
Management Accounting. Furthermore, the stude		
managerial benefits of Cost and Management Ac		
planning-, monitoring- and controlling tasks. Prim		
,		
competencies regarding the conception, develop	тепі апи арріісацоп от	
operative cost accounting systems.		
Course		
1. Lecture		2 W/I LI
Content:		2 WLH
Cost and management accounting as an element of internal corporate		
accounting	,	
2. Calculation of product unit costs		
Calculation of product unit performance		
Calculation of periodical profit		
Development of management accounting		
g - Development of management accomming		
Literature:		
 Ewert,R./ Wagenhofer, A.: Interne Unterneh 	mensrechnung, Berlin u.a.	
- Fandel, G./ Fey, A./ Heuft, B./ Pitz, T.: Koste	_	
 Schildbach, T./ Homburg, C.: Kosten- und Leistungsrechnung, 		
Stuttgart	olotaliger commany,	
Schweitzer, M./ Küpper, HU.: Systeme der	Kosten- und	
Erlösrechnung, München	rtoston and	
2. Tutorial		2 WLH
Within the associated tutorials, the students will deepen the contents of the		
lecture through sample calculations and case stu		
Examination:		6 Credits
Written exam (90 minutes)		
Timon oxam (oo minatos)		
Prerequisite: None		
Examination requirements		
The students must prove basic knowledge in the	field of Cost and	
Management Accounting. This includes the theor		
conception, development and application of basic	instruments of Cost and	
Management Accounting. Furthermore, the stude		
apply instruments of Cost and Management Acco	•	
tasks. Students have to be able to evaluate them	_	
suitability to solve managerial tasks.	-	
Admission requirements: None	Recommended previous B.WIWI-OPH.0005 "Finance	
Language: German	Person responsible for m	
	Prof. Dr. Stefan Dierkes	
	Prof. Dr. Michael Wolff	
Course frequency: Every winter semester	Duration: 1 semester	

Number of repeat examination permitted:	Recommended semester: 3 - 4	
Twice		
Maximum number of students: Not limited	Proposal for eligibility (study course):	