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| Details zum Modul | | | | | | | | | | | | | | | | | | | | | | | | |
| Code | | | | | | | | | | | | | | **Studienjahr** | | | | | | | **Studiensemester** | | | |
| BA004 | | | | | | | | | | | | | |  | | | | | | | Wahlfach | | | |
| Bezeichnung | | | | | | | | | | | | | | **VL** | | **UE** | | | **LU** | | **ECTS** | | | |
| Moderne Kostenrechnung | | | | | | | | | | | | | | 3 | | 0 | | | 0 | | 7.5 | | | |
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| Sprache | | | | Englisch | | | | | | | | | | | | | | | | | | | | |
| Studium | | | | **Bachelor** | | |  | | | | **Master** | |  | | | | | **Doktor** | | | | | **X** | |
| Studiengang | | | | PhD in Betriebswirtscahftslehre | | | | | | | | | | | | | | | | | | | | |
| Lehr- und Lernformen | | | | Präsenzunterricht | | | | | | | | | | | | | | | | | | | | |
| Modultyp | | | | **Pflichtfach** | | | | |  | | | | **Wahlfach** | | | | | | | **X** | | | | |
| Lernziele | | | | Das Ziel dieses Kurses ist es, den Studierenden fortgeschrittene Kenntnisse im Kostenrechnungsbereich, sowohl theoretisch als auch praktisch, zu vermitteln.Formun Üstü | | | | | | | | | | | | | | | | | | | | |
| Lerninhalte | | | | Die Themen umfassen Kostenkonzepte, Kosten-Volumen-Gewinn-Beziehungen, Auftragskalkulation, variable Kosten- und Segmentberichterstattung, activity-based costing, differentielle Analyse, Investitionsrechnung, Master-Budgetierung, flexible Budgets und Leistungsanalyse, Standardkosten und Abweichungen sowie Leistungsmessung in dezentralen Organisationen.Formun Üstü | | | | | | | | | | | | | | | | | | | | |
| Methoden und Verfahren | | | | Diskussion | | | | | | | | | | | | | | | | | | | | |
| Teilnahmevoraussetzungen | | | | Keine | | | | | | | | | | | | | | | | | | | | |
| Koordination | | | | Assoc. Prof. Dr. Çiydem Çatak (stellvertretend) | | | | | | | | | | | | | | | | | | | | |
| Vortrgende(r) | | | | Assoc. Prof. Dr. Çiydem Çatak (stellvertretend) | | | | | | | | | | | | | | | | | | | | |
| Mitwirkende(r) | | | |  | | | | | | | | | | | | | | | | | | | | |
| Praktikumsstatus | | | | Keine | | | | | | | | | | | | | | | | | | | | |
| Fachliteratur | | | | | | | | | | | | | | | | | | | | | | | | |
| Bücher / Skripte | | | | Advanced Cost Accounting, J.K. Mitra, 2009, New Age International Private Limited.  Cost Accounting : A Managerial Emphasis, Charles T. Horngren, Srikant M. Datar, Madhav  V. Rajan, 2012, Pearson/Prentice Hall.  Cost Accounting: Text And Problems, M.C. Shukla and T.S. Grewal and M.P. Gupta, 2008,  S.Chand | | | | | | | | | | | | | | | | | | | | |
| Weitere Quellen | | | |  | | | | | | | | | | | | | | | | | | | | |
| Lernmaterialien | | | | | | | | | | | | | | | | | | | | | | | | |
| Dokumente | | | |  | | | | | | | | | | | | | | | | | | | | |
| Hausaufgaben | | | |  | | | | | | | | | | | | | | | | | | | | |
| Prüfungen | | | |  | | | | | | | | | | | | | | | | | | | | |
| Zusammensetzung des Moduls | | | | | | | | | | | | | | | | | | | | | | | | |
| Mathematik und Grundlagenwissenschaften | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Ingenieurwesen | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Konstruktionsdesign | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Sozialwissenschaften | | | |  | | | | | | | | | | | | | 100% | | | | | | | |
| Erziehungswissenschaften | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Naturwissenschaften | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Gesundheitswissenschaften | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Fachkenntnis | | | |  | | | | | | | | | | | | | % | | | | | | | |
| Bewertungssystem | | | | | | | | | | | | | | | | | | | | | | | | |
| Aktivität | | | | **Anzahl** | | | | | | | | | | | | | **Gewichtung in Endnote (%)** | | | | | | | |
| Zwischenprüfungen | | | | 1 | | | | | | | | | | | | | 40 | | | | | | | |
| Quiz | | | |  | | | | | | | | | | | | |  | | | | | | | |
| Hausaufgaben | | | |  | | | | | | | | | | | | |  | | | | | | | |
| Anwesenheit | | | |  | | | | | | | | | | | | |  | | | | | | | |
| Übung | | | |  | | | | | | | | | | | | |  | | | | | | | |
| Projekte | | | |  | | | | | | | | | | | | |  | | | | | | | |
| Abschlussprüfung | | | | 1 | | | | | | | | | | | | | 60 | | | | | | | |
| Summe | | | | | | | | | | | | | | | | | **100** | | | | | | | |
| ECTS Leistungspunkte und Arbeitsaufwand | | | | | | | | | | | | | | | | | | | | | | | | |
| Aktivität | | | | **Anzahl** | | | | | | **Dauer** | | | | | | | **Gesamtaufwand (Stunden)** | | | | | | | |
| Vorlesungszeit | | | | 14 | | | | | | 3 | | | | | | | 42 | | | | | | | |
| Selbsstudium | | | | 14 | | | | | | 13 | | | | | | | 182 | | | | | | | |
| Hausaufgaben | | | |  | | | | | |  | | | | | | |  | | | | | | | |
| Präsentation / Seminarvorbereitung | | | |  | | | | | |  | | | | | | |  | | | | | | | |
| Zwischenprüfungen | | | | 1 | | | | | | 1 | | | | | | | 1 | | | | | | | |
| Übung | | | |  | | | | | |  | | | | | | |  | | | | | | | |
| Labor | | | |  | | | | | |  | | | | | | |  | | | | | | | |
| Projekte | | | |  | | | | | |  | | | | | | |  | | | | | | | |
| Abschlussprüfung | | | | 1 | | | | | | 1 | | | | | | | 1 | | | | | | | |
| Summe Arbeitsaufwand | | | | | | | | | | | | | | | | | **226** | | | | | | | |
| ECTS Punkte (Gesamtaufwand / Stunden) | | | | | | | | | | | | | | | | | **7.5** | | | | | | | |
| Lernergebnisse | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | | Die Fähigkeit, die Bedeutung von Kostenanalyse und -management zu demonstrieren. | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | Die Fähigkeit, finanzielle Gewinn- und Kosten-Volumen-Gewinn-Modelle zu bewerten. | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | Ein Organisationsdesign basierend auf Konzepten des Management Accounting vorzuschlagen. | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | Die Hauptfaktoren für die Bestimmung von Transferpreisen identifizieren und bewerten zu können. | | | | | | | | | | | | | | | | | | | | | | |
| Wöchentliche Themenverteilung | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | | Kosten-Volumen-Gewinn-Analyse | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | Auftragskostenrechnung | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | Prozesskostenrechnung und Prozesskostenmanagement | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | Master-Budget und Verantwortlichkeitsrechnung | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | Flexible Kapitalplanungsrechnungen, Gemeinkostenabweichungen und Managementkontrolle | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | Bestandsbewertung und Kapazitätsanalyse | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | Feststellen, wie sich die Kosten verhalten | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | Zwischenprüfung, Entscheidungsfindung und relevante Informationen | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | Entscheidungsfindung und relevante Informationen | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | Preisentscheidungen und Kostenmanagement | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | Kostenzuweisung, Kundenrentabilitätsanalyse und Umsatzabweichungsanalyse | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | Prozesskostenrechnung | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | Bestandsmanagement, Just-in-Time und vereinfachte Kostenrechnungsmethoden | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | Investitionsrechnung und Kostenanalyse | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | Abschlussprüfung | | | | | | | | | | | | | | | | | | | | | | |
| Beitrag der Lernergebnisse zu den Lernzielen des Programms (1-5) | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **P1** | | **P2** | **P3** | | **P4** | | **P5** | | | **P6** | **P7** | | | **P8** | | | **P9** | | | | **P10** | | **P11** |
| 1 | 4 | |  |  | |  | |  | | |  | 4 | | |  | | |  | | | | 4 | |  |
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| Beitragsgrad: 1: Sehr Niedrig 2: Niedrig 3: Mittel 4: Hoch 5: Sehr Hoch | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | |
| Erstellt von: | | | | | Assoc. Prof. Dr. Çiydem Çatak (Leiterin des Fachbereichs Rechnungswesen und Finanzen) | | | | | | | | | | | | | | | | | | | |
| Datum der Aktualisierung: | | | | | 13.05.2024 | | | | | | | | | | | | | | | | | | | |