<table>
<thead>
<tr>
<th>Module</th>
<th>04 – Cost and Performance Accounting</th>
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<tr>
<td>Semester</td>
<td>2nd semester (summer semester)</td>
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<td>Course</td>
<td>Cost and Performance Accounting (L/E)</td>
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<td>Workload</td>
<td>4 SPW</td>
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<td>Admission prerequisites</td>
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<tr>
<td>Module coordinator</td>
<td>Prof. Dr. Mark Fudalla</td>
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1. Learning outcomes
Students will be able to apply the most important cost accounting systems to public sector administrations. Furthermore, they will be able to assess to what extent these systems can be applied and where their limitations are. They will learn how to develop, implement and follow up concepts for a sound output-oriented design and further development of cost accounting principles in public administration.

2. Recommended prior knowledge and skills
Double-Entry Bookkeeping and Preparing Balance Sheets (module 03)

3. Contents
- An introduction to cost accounting: fundamentals and purpose, correlations/differences to financial accounting
- Full costing
  - Cost type accounting
  - Cost centre accounting
  - Cost-unit accounting
- Cost centre and cost-unit accounting based on direct costing
- Standard costing
- Results accounting in public administration: necessities and challenges
- Budgeting

4. Modes of teaching and learning, workload
Lecture with active feedback from students and integrated practical exercises (45 hrs); preparation and revision of lectures (25 hrs); sample questions and test exam (40 hrs), discussion of sample questions and test exam answers during class; exam preparation (40 hrs).

5. Type of examination
Written exam (120 minutes)

6. Literature

Stand: 30.06.2009