

Public Management Bachelor Programme

Module	03 – Cost and Performance Accounting		
Semester	2 nd semester (summer semester)		
Course	Cost and Performance Accounting (L/E) DE		
Workload	4 SPW	5 credits	150 workload hours (45 attendance hours, 105 self-study hours)
Admission prerequisites	–		
Module coordinator	Prof. Dr. Mark Fudalla		

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 02)

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

SCHUSTER, Falko: *Kommunale Kosten- und Leistungsrechnung*, 3. Auflage, München 2010; HOMANN, Klaus: *Kommunales Rechnungswesen: Buchführung, Kostenrechnung und Wirtschaftlichkeitsrechnung*, 6. Auflage, Wiesbaden 2005; COENENBERG, Adolf G.; FISCHER, Thomas M.; GÜNTHER, Thomas: *Kostenrechnung und Kostenanalyse*, 8. Auflage, Stuttgart 2012. Additional references will be made available at the beginning of the course.