

Syllabus  
**GMT2101E Foundations of Cost and Performance Accounting**  
Prof. Dr. Markus Buchner  
Summer Semester 2024

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<b>Level</b>	Bachelor
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<b>Credits</b>	5 ECTS
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<b>Student Contact Hours</b>	4 SWS
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<b>Workload</b>	150h (45 hours lecture and 105 hours self-study)
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<b>Prerequisites</b>	None, but <b>solid English language skills expected</b> Eligible for bachelor programs (“English option”)
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<b>Time</b>	See LSF
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<b>Room</b>	See LSF
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<b>Start Date</b>	See LSF
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<b>Lecturer</b>	<b>Name</b>	Prof. Dr. Markus Buchner
	<b>Office</b>	W2.4.17
	<b>Virtual Office</b>	<a href="#">Link</a> – prior scheduling necessary - room: Buchner
	<b>Office Hours</b>	See LSF
	<b>Phone</b>	+49 (0)7231 – 28 6078
	<b>Email</b>	<a href="mailto:markus.buchner@hs-pforzheim.de">markus.buchner@hs-pforzheim.de</a>

For responses:

- Do consider appropriate etiquette.
- Provide pertinent information.
- I can only answer questions regarding course topics.

Otherwise: Individual questions regarding course topics that reach me until the start of the last week in the lecture period will be answered before the exam.

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## **Outline of the Course**

The course focuses on the foundations of cost accounting and aims to create an understanding of recording and processing essential business transactions within the framework of important cost accounting systems. Under a decision-oriented perspective, an understanding will be formed on how informed business decisions can be prepared and made using cost and revenue information and sophisticated analyses.

## **Course Structure**

- Introduction to Cost Accounting
- Cost Accounting Structure
  - Cost Type Accounting
  - Cost Centre Accounting
  - Cost Unit Accounting
- Variable Costing and Cost Accounting for Decision-making

## Course Intended Learning Outcomes and their Contribution to Program Intended Learning Outcomes / Program Goals

Program Intended Learning Outcomes	Course Intended Learning Outcomes	Assessment Method
After completion of the program the students will be able...	After completion of the course the students will be able...	Written Exam
		100%
		Individual
<b>1 Expert Knowledge</b>		
1.1 ...to demonstrate their distinguished and sound competencies in General Business Administration.	... to define and explain the central goals, terms, tasks and contents of cost and activity accounting.	X
<b>2 Digital Skills</b>		
<b>3 Critical Thinking and Analytical Competence</b>		
3.1 ...to implement adequate methods in a competent manner and to apply them to complex problems.	... to independently carry out cost type, cost centre and cost unit calculations, to calculate contribution margins and operating results and to work out solutions for different questions from practice.	X
3.2 ...to critically reflect and interpret findings and to develop comprehensive solutions for complex problems.	... to independently carry out cost type, cost centre and cost unit calculations as well as contribution margin and operating result calculations and work out solutions for different questions from practice.	X
<b>4 Ethical Awareness</b>		
<b>5 Communication and Collaboration Skills</b>		
<b>6 Internationalization</b>		

## Teaching and Learning Approach

- Students and their learning progress are in the focus of the mission of Pforzheim Business School. I will subsequently support you in class as well as by guidance for your individual reading and exercising. In addition, you are welcome to tackle problems with me via e-mail or arrange an appointment. The written exam will provide final feedback on the success of your learning efforts.
- The course follows primarily a lecture-style approach with integrated examples and training sessions. Reworking of the course materials and exercises and continuing active class participation throughout the term are expected. A lot of time in class will be used to apply the knowledge and methods.

## Literature and Course Materials

Moodle will serve as the primary platform for this lecture, where course materials will be provided.

Course materials will include lecture slides as well as exercises. Solutions to the exercises will be solved in class only and will not be published on Moodle.

The structure and scope of the written exam will be discussed in the last lecture week only!

Accompanying textbooks for this course are:

- **Friedl, Gunther / Hofmann, Christian / Pedell, Burkhard / Schäfer, Peter** (2023): Cost Accounting. A Decision-oriented Approach, World Scientific.
- **Taschner, Andreas / Charifzadeh, Michel** (2016): Management and Cost Accounting, Wiley.

## Assessment

- Assessment will be based on a **written exam** with a duration of **90 minutes**.
- The exam will be held in the regular exam period at the end of the semester.

## Academic Integrity and Student Responsibility

- I recommend to you to attend classes. As courses in large groups place special expectations on all students, be on time and be fair and considerate towards your fellow students.
- Bring your course materials to class with you.
- Ask questions early on if you haven't fully grasped a topic. I invite you to ask your questions in class, so everyone attending can benefit. I will also answer individual questions after class, as well.
- I strongly advise you to follow exercises and take notes on them individually. However, you have my permission to also take photos of the solutions to the exercises. You do not have permission in any case to take any additional pictures, audio, or video recordings within class – this includes any switch to online formats as well.
- Rework course topics after class.