

Course title	<i>Financial Controlling of Purchasing and Sales</i>
Course code	<i>WINB781E</i>
Module coordinator	<i>Miriam Heinrich</i>
Lecturer	<i>Prof. Dr. Bleiweis</i>
Level of course	<i>Bachelor</i>
Recommended prerequisites	<i>Business Administration, Cost Accounting, Accounting and Balancing</i>
Type of course	<i>Lecture</i>
Weekly lecture hours (SWS)	<i>2 SWS</i>
ECTS credits	<i>2,5 ECTS</i>
Workload	<i>60h, 30 h course attendance, 30 h self-study</i>
Assessment (grading; pass/fail)	<i>graded</i>
Regular cycle	<i>Each semester</i>
Language of instruction	<i>English</i>
Contents:	<ul style="list-style-type: none"> • <i>panorama of cost accounting</i> • <i>multi-level contribution margin accounting</i> • <i>practical methods of calculation/ cost calculation of products</i> • <i>case studies: analysis of income statements</i>
Learning outcome (competencies):	<i>The students will be able to analyze methods of cost accounting and controlling. They a) recognize the underlying functionalities, b) can assign them to the fields of accounting and business administration as well as c) identify their impact on prices. All of that to later be able to understand the methods potential for practical applications. They will have the means to identify, analyze and modify cost drivers and compare essential cost influencing product parameters.</i>
Teaching methods	<input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Group work <input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Simulation <input type="checkbox"/> Video feedback <input type="checkbox"/> Others:
Assessment methods	<i>Written exam, term paper</i>
Recommended reading	<i>Coenenberg: Kostenrechnung und Kostenanalyse; Hummel, Männel : Kostenrechnung; Weber: Introduction to Controlling, Ziegenbein: Controlling; Ekbert Hering: Kalkulation für Ingenieure</i>
Additional information	<i>You can take either this lecture or WINB771D Financial Controlling of Services, but not both!! If you are interested, please get in contact with the lecturer by email for scheduling an appointment to check on your level of knowledge.</i>
Recognition of credits	