

## Short Guide on the Course Catalog

You can filter your search by language and event type. There are three types of events:

On-campus events	Events offered online	Recorded events

In the course descriptions you can find more detailed information on attendance and participation for the course:

	Lecture type:	Lecture	ECTS:	6.0 (Modul/e)	
	Course suitable for:		Language of instruction:	English	
	Attendance:	On-campus and online, live & re	ecorded		
	Learning target:	This module provides students	with an introduction to the conc	epts of costing and its ro	le in
		management accounting. Upo	n completion of this module stud	lents will be able to expla	ain the
		nature of costs, record costs, ap	pply different techniques of cost of	compilation and evaluate	cost
			ill learn how to solve cost accour		
			the provision of information for s	trategic and long-term d	ecision
	Examination achievements	making.			
	Examination achievement: Instructor(s):	Written exam (90 min.)			
	Description:				
	Cost Terms and Purposes				
	Job Costing				
	Cost Allocation				
	Cost-Volume-Profit Analysis				
	Activity-Based Costing				
	Budgeting and Cost-Variance	Analysis			
	Cost Behavior				
	Process Costing				
	<ul> <li>Using Cost Accounting for Ma</li> </ul>	anagorial Decision Making			
	More information				
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ns eW hjahrs-/Sommen ta Parallelgr 03 Cost Accou	rsemester 2021  roups / Appointments University course catalog		Form of participation	on-campus & digitally live - recorded	

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Detail view



### There are eight forms of participation/attendance:

#### **On-campus events**

#### **Events offered online**

**Recorded events** 

## Live and on-campus

(not recorded):

The class takes place on-campus only. Attendance is recommended.

#### Live and on-campus & digitally live (not recorded):

The class takes place on-campus and digitally (hybrid). The on-campus class will be streamed via Zoom so that students can participate on-campus or via Zoom at the time of the class. In addition, there may be material (texts, videos, etc.) that needs to be prepared or homework to be done. Attendance at the live meetings (on-campus or digitally) is recommended.

#### Digitally live (not recorded):

The class takes place digitally and synchronized only, e.g. via Zoom sessions. In addition, there may be material (texts, videos, etc.) that needs to be prepared or homework to be done. Attendance at the digital live meetings is recommended.

#### **Digitally recorded:**

The class takes place in the form of digital recordings/videos only, which can be watched at any time. In addition, there may be material (texts, videos, etc.) that needs to be prepared or homework to be done. Presence at fixed times is not necessary/possible.

#### Digitally live & recorded:

The class takes place digitally only. The synchronized formats (e.g. Zoom sessions) will be recorded and are made available afterwards to be watched at any time. Attendance in the digital live session is recommended, but not compulsory.

# Recording session without presence:

resence:

Learning videos are recorded for the students in the lecture hall. If you see this posted somewhere, please do not disturb. You may also encounter this on a lecture hall door in German, saying: "Aufzeichnung ohne Präsenz. Bitte nicht stören."

#### **On-campus & digitally live - recorded:**

The class takes place on-campus and digitally (hybrid). The on-campus class will be recorded and is made available afterwards to be watched at any time. Attendance in the live session (digitally or on-campus) is recommended, but not compulsory for successful completion of the course.