

Course number: tba

Cost Accounting & Investment

Appraisal

Study Level: Master / Graduate

Prof. Dr. Ingo Fricker Language of Instruction: English

ECTS Credits: 3

The course teaches basic knowledge and concepts in cost accounting and investement appraisal, such as:

- Cost Concept and Terminology
- Costing Systems
- **Budgets**
- **Budget Variance Control**
- Pricing
- Accounting based investment appraisal methods
- Net Present Value as appraisal method