

Anwendung ausgewählter Instrumente des internen Rechnungswesens in betriebswirtschaftlichen Entscheidungssituationen

THEMA 1: Prozesskostenrechnung, Activity-Based Costing und Time-Driven ABC

Literatur:

- Schweitzer/Küpper (2008): Systeme der Kosten- und Erlösrechnung, 9. Auflage, *Vahlens Handbücher der Wirtschafts- und Sozialwissenschaften*.
- Hilton (2009): Managerial Accounting – Creating Value in a Dynamic Business Environment, 8. Auflage, International Edition, *McGraw-Hill*.
- Horngren/Datar/Foster (2008): Cost Accounting: A Managerial Emphasis, 13. Auflage, *Prentice Hall International*.
- Kaplan/Norton (1996): The Balanced Scorecard: Translating Strategy into Action, *McGraw-Hill Professional*.

THEMA 2: Analyse verschiedener Verfahren zur Bestimmung von Kostenfunktionen

Literatur:

- Banker/Potter (1993): Economic Implications of Single Cost Driver Systems, *Journal of Management Accounting Research*, Vol. 5, S. 15-31.
- Anderson/Sedatole (1998): Designing Quality into Products: The Use of Accounting Data in New Product Development, *Accounting Horizons*, Vol. 12 No. 3, S. 213-233.
- Datar/Kekre/Mukhopadhyay/Srinivasan (1993): Simultaneous Estimation of Cost Drivers, *The Accounting Review*, Vol. 68 No. 3, S. 602-614.

THEMA 3: Empirische Erkenntnisse über Kostentreiber in Industrie- und Dienstleistungsunternehmen

Literatur:

- Banker/Johnston (1993): An Empirical Study of Cost Drivers in the U.S. Airline Industry, *The Accounting Review*, Vol. 68 No. 3, S. 576-601.
- Banker/Potter/Schroeder (1995): An Empirical Analysis of Manufacturing Overhead Cost Drivers, *Journal of Accounting and Economics*, Vol. 19, S. 115-137.

THEMA 4: Auswahl von Kostentreibern im Rahmen der Prozesskostenrechnung

Literatur:

- Babad/Balachandran (1993): Cost Driver Optimization in Activity-Based Costing, *The Accounting Review*, Vol. 68 No. 3, S. 563-575.
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- Homburg (2001): A Note on Optimal Cost Driver Selection in ABC, *Management Accounting Research*, Vol. 12, S. 197-205.

THEMA 5: Approximationen in der Kostenrechnung und ihre Auswirkungen auf betriebliche Entscheidungen

Literatur:

- Callahan/Gabriel (1998): The Differential Impact of Accurate Product Cost Information in Imperfectly Competitive Markets: A Theoretical and Empirical Investigation, *Contemporary Accounting Research*, Vol. 15 No. 4, S. 419-455.
- Datar/Gupta (1994): Aggregation, Specification and Measurement Errors in Product Costing, *The Accounting Review*, Vol. 69 No. 4, S. 567-591.
- Gupta/King (1997): An Experimental Investigation of the Effect of Cost Information and Feedback on Product Cost Decisions, *Contemporary Accounting Research*, Vol. 14, S. 99-127.
- Merchand/Shields (1993): When and Why to Measure Costs less Accurately to Improve Decision Making, *Accounting Horizons*, Vol. 7 No. 2, S. 76-81.

THEMA 6: Der Einfluss von Messfehlern auf die Eignung von ABC-Informationen

Literatur:

- Cardinaels/Labro (2008): On the Determinants of Measurement Error in Time-Driven Costing, *The Accounting Review*, Vol. 83 No. 3, S. 735-756.
- Labro/Vanhoucke (2007): A Simulation Analysis of Interactions among Errors in Costing Systems, *The Accounting Review*, Vol. 82 No. 4, S. 939-962.
- Labro/Vanhoucke (2008): Diversity in Resource Consumption Patterns and Costing System Robustness to Errors, *Management Science*, Vol. 54 No. 10, S. 1715-1730.

THEMA 7: Beschaffungsentscheidungen auf Basis des Total Cost of Ownership Ansatzes

Literatur:

- Carr/Ittner (1992): Measuring the Cost of Ownership, *Journal of Cost Management*, Vol. 6 No. 3, S. 42-51.
- Degraeve/Labro/Roodhooft (2005): Constructing a Total Cost of Ownership Supplier Selection Methodology Based on Activity-Based Costing and Mathematical Programming, *Accounting & Business Research*, Vol. 35 No. 1, S. 3-27.
- Ellram (1995): Total Cost of Ownership: an Analysis Approach for Purchasing, *International Journal of Physical Distribution & Logistics Management*, Vol. 25 No. 8, S. 4-23.
- Ellram/Siferd (1998): Total Cost of Ownership: A Key Concept in Strategic Cost Management Decisions, *Journal of Business Logistics*, Vol. 19 No. 1, S. 55-76.
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THEMA 8: Verfahren zur Bestimmung von Produktionsentscheidungen

Literatur:

- Shih (1979): A General Decision Model for Cost-Volume-Profit Analysis under Uncertainty, *The Accounting Review*, Vol. 54 No. 4, S. 687-706.
- Wei (2004): Inter-Departmental Cost Allocation and Investment Incentives, *The Accounting Review*, Vol. 9, S. 97-116
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