
Cost Management

University of Applied Sciences Munich
Department of Engineering and Management
Bachelor Elective Module

Outline

1 Intro

2 Topical areas of cost management

2.1 Management of cost level

2.1.1 Management of the value dimension

Problem A1; A4; C1

2.1.2 Management of the quantity dimension

Problem A2; B2; C2

2.2 Management of cost curve

2.2.1 Complexity cost management

Problem A3; B3; B4; C3; C4

2.2.2 Fixed cost management

Problem B1; B5

2.3 Management of cost structure

3 Selected instruments for cost management

3.1 The “counter-calculation”

3.2 Target costing

Problem A5; C5

Problem numbers refer to the attached sample tests