

# BASIC COST ACCOUNTING TERMINOLOGY: AN ENGLISH-GERMAN DICTIONARY

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## Abstract

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Cross-country differences in cost accounting philosophies and increasing internationalization are likely to produce linguistic barriers. Moreover, the increasing use of English as a medium of instruction in higher education programs reveals the challenges associated with different cost accounting philosophies particularly. To establish a common understanding of cost accounting terminology, we have created an English-German cost accounting dictionary. We translate all terms using well-established textbooks and the authors' expertise. This dictionary provides a tool for students and practitioners to study relevant cost accounting terminology. Thereby, the dictionary contributes to the accounting profession and education by creating a common reference frame for communication. In contrast to previous studies, this dictionary focuses on the cost accounting subfield instead of accounting in general, allowing dictionary users to better discriminate disciplinary concepts. Our main conclusion is that the development of such a dictionary is a challenge and requires much effort. Such a dictionary is always bounded by the understanding and interpretation of its developers. Moreover, the dictionary is a snapshot of current cost accounting concepts and will change as new concepts emerge.

**Keywords:** Dictionary, English, German, Cost Accounting, Instructor Resource, Teaching

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## 1. INTRODUCTION

Cost accounting traditions and terminology differ across countries (Friedl, Hammer, Pedell, & Küpper, 2009; Portz & Lere, 2009). This applies especially to differences in cost accounting concepts between anglophone countries (e.g., the United States, the United Kingdom) and Germany (Günther & Gäbler, 2014; Kajüter, 2018; Kajüter & Schröder, 2019). Anglophone countries define costs more broadly as the value of resources foregone (Datar & Rajan, 2018). In contrast, Germany strictly separates costs from expenses and defines costs as neutral expenses

(expense — extraordinary items) plus imputed costs (Friedl, Hofmann, & Pedell, 2017; Kajüter & Schröder, 2019; Kellermanns & Islam, 2004). For example, standard costing and direct costing characterized anglophone cost accounting systems for many years until Johnson and Kaplan (1987) introduced activity-based costing. In Germany, Schmalenbach's ideas influenced the cost accounting systems and the emergence of systems such as the so-called *Grenzplankostenrechnung* (Günther, 1997; Kajüter & Schröder, 2019; Schmalenbach, 1899; Arbeitskreis Internes Rechnungswesen der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V., 2017).

However, cost accounting systems have undergone increasing transnational convergence in the last decades (Endenich, Brandau, & Hoffjan, 2011; Shields, 1998). For example, many firms have adopted the *Prozesskostenrechnung* as a German version of activity-based costing (Horváth & Mayer, 1989). Nevertheless, differences in cost philosophies still hamper inter- and intra-organizational cross-country communication and control possibilities (Günther & Gäbler, 2014; Kajüter & Schröder, 2014). A common understanding of cost accounting terminology and concepts, therefore, becomes even more important in times of increasing internationalization and global competition (Endenich et al., 2011; Sheridan, 1995). Moreover, it is a prerequisite to acquiring specialized accounting terminology to understand relevant accounting concepts properly (Peters et al., 2014). Consequently, it is essential to identify and translate relevant terminology. However, pure translation is difficult when no direct equivalent exists, which is often the case in accounting (Evans, Baskerville, & Nara, 2015; Kajüter & Schröder, 2019). We, therefore, pose the following research question:

*RQ: What are relevant cost accounting terms and how can these terms be translated?*

To answer our research question, we have developed an English-German cost accounting dictionary. We identified relevant cost accounting terms using leading international textbooks for cost accounting. Subsequently, we translated the English terms to German referencing widely used textbooks in German higher education programs. Additionally, we draw upon the authors' expertise in translation.

This study contributes to the accounting education and profession by establishing a learning resource to overcome linguistic challenges in accounting. The remainder of this study proceeds as follows. After elaborating on existing accounting dictionaries in Section 2, we explain the translation process in Section 3. Section 4 presents our results. The discussion in Section 5 outlines the study's contributions, limitations, and future research avenues, followed by concluding remarks in Section 6.

## 2. LITERATURE REVIEW: DICTIONARIES IN INTERNATIONAL ACCOUNTING RESEARCH

The extant literature provides different accounting-based dictionaries in various languages and forms. For example, Trinh (2010) develops a Vietnamese-English accounting dictionary and discusses the challenges of such a translation process (e.g., finding suitable equivalences). Beginning in 2002, the Centre for Lexicography developed the so-called accounting dictionaries, a collection of specialized Internet dictionaries (Fuertes-Olivera, 2011). These dictionaries are available in different languages such as Danish and Spanish (Fuertes-Olivera & Nielsen, 2018; Fuertes-Olivera & Niño Amo, 2018; Nielsen & Fuertes-Olivera, 2013). Several studies exist that describe the process, rationale, and technical aspects related to the development of these specialized accounting dictionaries (Fuertes-Olivera, 2019; Nielsen & Almind, 2011; Nielsen & Mourier, 2007). Moreover, to facilitate students' engagement in studying accounting terminology,

Peters et al. (2014) test an accounting-related *termbank* which contains, for example, accounting-specific terms translated into Chinese (Mandarin). Lueg and Wobst (2021) develop a specialized English-German dictionary that focuses on financial accounting terminology. Consequently, they do not focus on accounting in general but on one disciplinary subfield. Providing subfield-specific dictionaries aids dictionary users in better discriminating the concepts between different subfields. Since there is no specialized dictionary focusing on basic English-German cost accounting terminology yet, we contribute to the existing literature by developing such a dictionary.

## 3. STUDY FRAMEWORK: THE TRANSLATION PROCESS

We identified relevant cost accounting terms using Datar and Rajan (2018), one of the leading international textbooks for cost accounting. Subsequently, we translated the English terms to German referencing Coenenberg, Fischer, and Günther (2016) and Friedl et al. (2017), widely used textbooks in German higher education programs as well as the German version of *Horngren's Cost Accounting: A Managerial Emphasis* (Horngren, Foster, & Datar, 2001).

First, one author compiled an initial list containing relevant English terms, including German translations. Second, the other author and an independent research assistant checked all the dictionary entries and suggested adjustments. All participants obtain substantial background knowledge in the underlying field. Moreover, both authors teach management accounting courses in higher education programs in English and German regularly. Third, we resolved ambivalent cases in a joint discussion to compile the final dictionary.

## 4. RESULTS

Appendix (in Table A.1) presents 443 basic English-German cost accounting terms. Drawing on Datar and Rajan (2018), all entries describe commonly used cost accounting concepts. We find that a variety of linguistic idiosyncrasies exist in both languages that affect the translation process. We outline several examples in the following.

First, not every term is literally translatable and thus requires non-literal translation. For example, the term *activity* is literally translatable into *Aktivität*. In contrast, the term *process costing* cannot be translated literally into *Prozesskostenrechnung* as this term describes the *activity-based costing* concept. Consequently, the correct term for process costing is *Divisionskalkulation*.

Second, in contrast to English, the German language distinguishes between three different genders (feminine, masculine, and neuter). The German equivalent to the feminine (masculine) definite article *the* is *die (der)*. The German language adds a further neuter form (*das*). For example, the term *absorption costing* is translated into (*die*) *Vollkostenrechnung* (feminine). We indicate the appropriate gender in brackets for the respective entries in Appendix.

Third, the German and English languages differ with respect to compound words. In German, compound words are explained by one word whereas the English language rather uses multiple words (Banner, Pauls, & Walter, 2019; König & Gast, 2012). For example, the term *enterprise resource planning system* is translatable into one word *Warenwirtschaftssystem*. In sum, we find that different grammatical and lexical characteristics exist and that concepts are limited translatable on a word-by-word basis.

## 5. DISCUSSION

The research question focuses on the identification and translation of basic cost accounting terminology. We compile a cost accounting dictionary to study the research question. We identify 443 basic cost accounting terms that we translate into German. We further identify different linguistic idiosyncrasies that we discuss using exemplary cases.

The dictionary contributes to cost accounting education and allows students to familiarize themselves with relevant English cost accounting terminology. Prior research has highlighted the growing trend of using case studies as a pedagogical instrument in accounting education to facilitate real-world engagement and active learning (Weil, Oyelere, Yeoh, & Firer, 2001). Consequently, such a dictionary is particularly helpful in assisting students to understand case studies in cost accounting (e.g., Lueg & Lueg, 2013; Lueg & Malmose, 2014; Malmose & Lueg, 2014). Moreover, the extant literature demonstrates that English as a medium of instruction may facilitate social inequalities because lower-strata students perceive higher learning barriers compared to

higher-strata students (Lueg, 2015; Lueg & Lueg, 2015). Lueg and Lueg (2015) highlight the necessity of aiding students by reducing perceived linguistic barriers. This dictionary serves as a tool to assist (lower-strata) students to mitigate learning barriers. Finally, the dictionary may aid practitioners in cross-country communication which might be particularly relevant in multinational companies.

## 6. CONCLUSION

Overall, we find that producing a specialized dictionary is a challenging task and requires much effort to identify the terms, disentangle their meanings, and search for suitable equivalents (Evans, 2004; Nielsen & Fuertes-Olivera, 2013).

Moreover, accounting concepts change rapidly as experts produce new concepts, resulting in the need to regularly update existing dictionaries (Fuertes-Olivera & Nielsen, 2014). To ensure high-quality content, we would very much appreciate suggestions on further improvements or terms to be included.

The limitations of the study provide avenues for future research. First, such a dictionary is always constrained by the understanding and interpretation of its developers. This is especially the case if there is no direct equivalent term in the target language (here German) (Evans et al., 2015). To ensure a common understanding of the concepts, we jointly discussed all dictionary entries and their German counterparts. Second, as outlined by Fuertes-Olivera and Nielsen (2014) accounting concepts and their terminology change over time. Consequently, future research may refine such a dictionary as new concepts emerge. Third, future research may continue developing these types of specialized dictionaries for other disciplinary subfields.

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## APPENDIX

Table A.1. English-German cost accounting dictionary (Part 1)

English	German	English	German
Abnormal spoilage	Außerordentlicher Ausschuss [m] <sup>1</sup>	Capital	Kapital [n]
Absorption costing	Vollkostenrechnung [f]	Carrying costs	Lagerhaltungskosten [plural]
Account analysis method	Kontenanalyse [f]	Cash inflow (increase in cash and cash equivalents)	Einzahlung [f]
Activity	Aktivität/Beschäftigung [f]	Cash outflow (decrease in cash and cash equivalents)	Auszahlung [f]
Activity-based budgeting (ABB)	Tätigkeitsbezogene Budgetierung [f]/Activity-based Budgeting	Chief financial officer (CFO)	Finanzvorstand [m]/Finanzvorständin [f]
Activity-based costing (ABC)	Prozesskostenrechnung [f]	Coefficient of determination (r2)	Determinationskoeffizient [m]
Activity-based management (ABM)	Activity-based Management [n]	Collective assessment methods	Sammelbewertungsverfahren [plural]
Actual capacity	Realisierte Kapazität/Ist-Kapazität [f]	Committed costs	See fixed costs
Actual costing	Istkostenrechnung [f]	Common costs	Verbundkosten [plural]
Actual costs	Istkosten [plural]	Complete reciprocated costs	Summe der reziproken Kosten [f]
Actual indirect-cost rate	Istgemeinkostensatz [m]	Composite unit	Zusammengesetzte Einheit [f]
Actual level of employment	Istbeschäftigung [f]	Conference method	Konferenzmethode [f]
Actual price (AP)	Istpreis [m]	Conformance quality	Technische Qualität [f]
Actual quantity (AQ)	Istmenge [f]	Constant	Konstante [f]
Additional costs	Zusatzkosten [plural]	Constant gross-margin percentage	Aufschlüsselungsmethode nach dem Netto-
Adjusted allocation-rate approach	Korrigierter Gemeinkostenzuschlagsansatz [m]	NRV method	Realisationswert bei konstantem Bruttogewinnanteil [f]
Allocate, to	Schlüsseln, zu	Constraint	Nebenbedingung [f]/Engpass [m]
Allowable cost	Erlaubte Kosten/Allowable Costs [plural]	Consumables	Hilfs- und Betriebsstoffe [plural]
Amount of cash and cash equivalents	Zahlungsmittelbestand [m]	Contribution income statement	Deckungsbeitragsrechnung [f]/Deckungsbeitragsformat [n]
Appraisal costs	Prüfkosten/Beurteilungskosten [plural]	Contribution margin	Deckungsbeitrag [m]
Artificial costs	See complete reciprocated costs	Contribution margin per unit	Stückdeckungsbeitrag [m]
Average cost	See unit cost	Contribution margin percentage	Deckungsbeitragsatz [m]
Avoidable (unavoidable) costs	(Nicht) vermeidbare Kosten [plural]	Contribution margin ratio	See contribution margin percentage
Backflush costing	Backflush Costing/Endpunktostenrechnung [f]	Controllable costs	Beeinflussbare (steuerbare/koordinierbare) Kosten [plural]
Basic costs	Grundkosten [plural]	Conversion costs	Direkt zurechenbaren Einzelkosten, Fertigungskosten/Verarbeitungskosten [plural]
Basic performance	Grundleistung [f]	Cost accounting	Kostenrechnung (see Management Accounting) [f]
Batch	Charge/Losgröße [f]	Cost Accounting Standards Board (CASB)	Cost Accounting Standards Board (CASB)
Batch production	Sortenfertigung [f]	Cost accumulation	Kostenerfassung [f]
Batch-level costs	Chargenabhängige Kosten [plural]	Cost allocation	Kostenschlüsselung/Kostenverteilung [f]
(Fringe) benefits	Betriebliche Sozialleistungen (an die Arbeitnehmer:innen) [plural]	Cost assignment	Kostenverrechnung/Kostenzuordnung [f]
Bid	Kostenvoranschlag [m]/Angebot [n]	Cost basis	Zuschlagsbasis [f]
Breakeven analysis	Gewinnschwellenanalyse/Deckungspunktanalyse [f]	Cost center	Kostenstelle [f]
Breakeven point (BEP)	Gewinnschwelle [f]/Break-even Punkt [m]	Cost center accounting [also: cost allocation]	Kostenstellenrechnung [f]
Budget	Finanz- und Betriebsplan [m]/Budget [n]	Cost center-related	Kostenstellenbezogen
Budgetary slack	Stille Reserven/Budgetreserven [plural]	Cost driver	Kostentreiber [m]/Kosteneinflussgröße [f]
Budgeted costs	Plankosten/Sollkosten [plural]	Cost estimation	Kostenschätzung [f]
Budgeted indirect-cost rate	Plangemeinkostensatz [m]	Cost function	Kostenfunktion [f]
Budgeted performance	Planbetrag [m]/Planergebnisse [plural]	Cost hierarchy	Kostenhierarchie [f]
Bundled product	Gebündeltes Produkt/Bündelprodukt [n]	Cost incurrence	Kostenentstehung [f]
Business function costs	Funktionsbereichskosten/Geschäftsbereichskosten [plural]	Cost object	Kostenträger [m]
Byproducts	Nebenprodukte [plural]	Cost of goods manufactured	Herstellkosten der Erzeugung [plural]
Capacity cost rate	Bereitschaftskostensatz [m]	Cost of sales method	Umsatzkostenverfahren [n]
Capacity-related costs	Kapazitätsbezogene Kosten [plural]		

<sup>1</sup> [m] = masculine, [f] = feminine, [n] = neuter

Table A.1. English-German cost accounting dictionary (Part 2)

English	German	English	German
Cost pool	Kostenblock/Kostenpool [m]	Equivalent units	Äquivalente Einheiten [plural]
Cost predictions	Kostenprognose/Kostenvorhersage [f]	Expenditure (decrease in net financial assets)	Ausgabe [f]
Cost tracing	Einzelkostenzurechnung [f]	Expense	Aufwand [m]
Cost type	Kostenart [f]	Experience curve	Erfahrungskurve [f]
Cost type accounting	Kostenartenrechnung [f]	External failure costs	Externe Fehlerkosten [plural]
Cost type-related	Kostenartenbezogen	Externalized costs	Soziale Kosten/externe Kosten [plural]
Cost-allocation base	Kostenbezugsgröße [f]	Extraordinary	Außerplanmäßig/-ordentlich
Cost-application base	Kostenverteilungsbasis [f]	Extraordinary expense	Außerordentlicher Aufwand [m]
Cost-driver-based allocation	Verursachungsgerechte Schlüsselung (Verteilung) [f]	Facility-sustaining costs	Kosten der Betriebsstätte [plural]
Cost-period accounting	Kostenträgerzeitrechnung [f]	Factory overhead costs	See indirect manufacturing costs
Costs	Kosten [plural]	Favorable variance	Vorteilhafte Abweichung [f]
Costs of goods sold	Umsatzkosten [plural]	Finance director	See chief financial officer (CFO)
Costs of quality (COQ)	Qualitätskosten [plural]	Financial budget	Finanzplan [m]/Finanzbudget [n]
Cost-unit	See cost object	Finished products	Fertige Erzeugnisse [plural]
Cost-unit accounting	Kostenträgerstückrechnung (Kalkulation) [f]	First-in, first-out (FIFO) process-costing method	Divisionskalkulation nach der First-in, First-out (FIFO) Methode [f]
Cost-volume-profit (CVP) analysis	Gewinnschwellenanalyse/Deckungspunktanalyse [f]	Fixed cost	Fixkosten [plural]
Cumulative average-time learning model	Durchschnittsarbeitszeit-Lernmodell [n]	Fixed overhead flexible-budget variance	Soll-Ist-Abweichung der fixen Gemeinkosten [f]
Current cost	Wiederbeschaffungswert [m]	Fixed overhead spending variance	Ausgabenabweichung der fixen Gemeinkosten [f]
Degrressive costs	Degrressive Kosten [plural]	Flexible budget	Flexible (Grenz-) Plankostenrechnung [f]/flexible Budget [n]
Demand (to)	Nachfrage (nachfragen) [f]	Flexible costs	See variable costs
Denominator level	Nenner (der Berechnungsformel für den Plankostensatz) [m]	Flexible standard costing	Flexible Plankostenrechnung [f]
Denominator-level variance	See production-volume variance	Flexible-budget variance	Flexible Budgetabweichung/Soll-Ist-Abweichung [f]
Department	Abteilung [f]	Flow value	Stromgröße [f]
Assembly department	Montage	Fluctuating	Variabel/schwankend
Machining department	Fertigung	Full cost accounting (full cost pricing)	See absorption costing
Dependent variable	Abhängige Variable [f]	Full cost-based	Vollkostenbasiert
Depreciation	Abschreibung [f]	Full costs	Vollkosten [plural]
Designed-in costs	See locked-in costs	Full costs of the product	Produktgesamtkosten [plural]
Differential cost	Differenzkosten/relevante Nettokosten [plural]	Goods	Waren [plural]
Differential revenue	Differenzerlöse/relevante Nettoerlöse [plural]	Gross margin	Handelsspanne [f]
Direct costs of a cost object	Einzelkosten eines Kalkulationsobjektes [plural]	Gross margin percentage	Bruttomarge [f]
Direct manufacturing labor costs	Lohneinzelkosten/Fertigungslöhne [plural]	High-low method	Extremwertmethode [f]
Direct manufacturing labor mix variance	Arbeitsmixabweichung [f]	Homogeneous cost pool	Homogener Kostenblock/homogener Kostenpool [m]
Direct manufacturing labor yield variance	Arbeitsertragsabweichung [f]	Hybrid-costing system	Hybrides Kostenrechnungssystem [n]
Direct materials costs	Materialeinzelkosten [plural]	Idle capacity	Leerkapazität [f]
Direct materials inventory	Lagerbestände an Rohmaterial [plural]	Idle time	Leerlaufzeit [f]
Direct method (for cost center accounting)	Blockumlageverfahren/Anbauverfahren (in der Kostenstellenrechnung) [n]	Idle-capacity costs	Leerkosten [plural]
Discretionary costs	Diskretionäre Kosten [plural]	Implied	See imputed
Dual-rate method	Duale Kostenaufschlüsselungsmethode [f]	Imputed cost	Kalkulatorische Kosten [plural]
Economic order quantity (EOQ)	Modell der optimalen Bestellmenge [n]	Imputed depreciation/opportunity cost	Kalkulatorische Abschreibung [f]
Efficiency variance	Effizienzabweichung/Verbrauchsabweichung [f]	Imputed equity costs/opportunity cost	Kalkulatorische Eigenkapitalkosten [plural]
Elective surcharge calculation	Elektive Zuschlagsrechnung [f]	Imputed interest on equity/opportunity cost	Kalkulatorische Eigenkapitalverzinsung [f]
Engineered costs	Technische Kosten [plural]	Imputed performance/opportunity cost	Kalkulatorische Leistungen [plural]
Enterprise resource planning (ERP) system	Warenwirtschaftssystem [n]/Unternehmensressourcenplanung [f]	Imputed rent/opportunity cost	Kalkulatorische Miete [f]
Environmental costing	Umweltcontrolling [n]/Umweltkostenrechnung [f]	Imputed risk/opportunity cost	Kalkulatorisches Risiko [n]
Equivalence number calculation	Äquivalenzziffernrechnung [f]	Income	Ertrag [m]
		Incremental cost-allocation method	Inkrementale Kostenverteilung [f]

Table A.1. English-German cost accounting dictionary (Part 3)

English	German	English	German
Incremental costs	Inkrementalkosten/Grenzkosten [plural]	Manufacturing overhead costs	See indirect manufacturing costs
Incremental revenue	Inkrementale Erlöse [plural]	Margin of safety	Sicherheitsmarge [f]/Sicherheitskoeffizient [m]
Incremental revenue-allocation method	Inkrementale Erlösaufschlüsselung [f]	Marginal costing	Grenzkostenrechnung (ungleich mit Teilkostenrechnung) [f] Note Engl.: often confused with variable costing
Incremental unit-time learning model	Grenzarbeitszeit-Lernmodell [n]	Marginal costs	Grenzkosten [plural] Hinweis: weder direkte noch variable Kosten
Incur, to	Anfallen	Market value method	Marktwertmethode [f]
Independent variable	Unabhängige Variable [f]	Markup	Aufschlag (kalkulatorische Kosten) [m]
Indirect costs (also: overheads)	Gemeinkosten [plural]	Master budget	Gesamtbudget [n]
Indirect costs of a cost object	Gemeinkosten eines Kostenträgers [plural]	Master-budget capacity utilization	Planbeschäftigung [f]
Indirect manufacturing costs	Herstellgemeinkosten [plural]	Materials	Rohstoffe [plural]
Individual production	Einzelfertigung [f]	Materials-requisition record (also: materials-requisition form)	Materialentnahmeschein [m]
Industrial engineering method	Industrial Engineering Methode/Arbeitsmessungsmethode [f]	Matrix method (for cost center accounting)	See reciprocal method
Initial stock	Anfangsbestand [m]	Merchandising companies	Handelsunternehmen [n/plural]
Inspection point	Prüfpunkt/Messpunkt [m]	Mixed cost	Mischkosten/gemischte Kosten [plural]
Intercept	See constant	Multicollinearity	Multikollinearität [f]
Intercompany cost rate	Kostenorientierte Verrechnungssätze [plural]	Multiple regression	Multiple Regression [f]
Intercompany services	Innerbetriebliche Leistungen [plural]	Multiple-stage break-even analysis	Mehrstufige Gewinnschwellenanalyse [f]
Intermediate product	Zwischenprodukt [n]/ unfertige Erzeugnisse [plural]	Multi-product company	Mehrproduktunternehmen [n/plural]
Internal failure costs	Interne Fehlerkosten [plural]	Multi-product production	Mehrproduktartenfertigung [f]
Internal settlement	Innerbetriebliche Abrechnung [f]	Nature of expense method	Gesamtkostenverfahren [n]
Internalized costs	Internalisierte (soziale/externe) Kosten/(umweltbezogene) interne Kosten [plural]	Net financial assets	Geldvermögen [n]
Inventoriable costs	Lagerbestandskosten [plural]	Net operating assets	Betriebsnotwendiges Vermögen [n]
Inventory	Inventar [n]/ Bestand [m]	Net sales price	Nettoverkaufspreis [m]
Inventory risk	Beständewagnis [n]	Neutral expense	Neutraler Aufwand [m]
Investment risk	Anlagewagnis [n]	Nonlinear cost function	Nichtlineare Kostenfunktion [f]
Job	Auftrag [m]	Non-operating expense	See non-value-added cost
Job order costing	Zuschlagskalkulation [f]	Non-operational	Nicht-betriebsnotwendig/betriebsfremd
Job-cost record	Kostensammelblatt [n]	Non-period-related expense	Periodenfremder Aufwand [m]
Job-cost sheet	See job-cost record	Non-value-added cost	Betriebs-/sachfremder Aufwand [m]
Job-costing system	See job-cost record	Normal capacity utilization	Normalbeschäftigung [f]
Joint costs	Kuppelproduktionskosten [plural]	Normal costing	Sollkostenrechnung [f]
Joint production	Verbundene Fertigung/Kuppelproduktion [f]	Normal costs	Normalkosten [plural]
Labor costs	Personalkosten [plural]	Normal spoilage	Normaler Ausschuss [m]
Labor-time sheet	Arbeitszeitschein [m]/Stundenzettel [m]/Arbeitszeiterfassung [f]	On-time performance	Lieferpünktlichkeit [f]
Lean accounting	Lean Accounting/automatisiertes Kernrechnungswesen [n]	Operating budget	Betriebsbudget [n]/Betriebsplan [m]
Level of employment	Beschäftigungsgrad [m]	Operating department	Endkostenstelle [f]
Liability	Verbindlichkeit [f]	Operating expense	See value-added cost
Life-cycle costing	Lebenszykluskostenrechnung [f]	Operating income	Betriebsgewinn [m]
Linear cost function	Lineare Kostenfunktion [f]	Operating leverage [also: degree of]	Operating Leverage/Grad des Kostenstrukturrisikos [m]
Linear programming (LP)	Lineare Programmierung [f]	Operating-income volume variance	Volumenabweichung des Betriebsgewinnes [f]
Liquidity	Liquidität [f]	Operation	Arbeitsvorgang [m]
Locked-in costs	Vorbestimmte Kosten/nicht abwendbare Kosten [plural]	Operational	Betrieblich
Loss	Verlust [m]	Operation-costing system	Arbeitsvorgangskalkulationssysteme [plural]
Machine hours	Maschinenstunden [plural]	Opportunity costs	Opportunitätskosten [plural]
Main product	Hauptprodukt [n]	Ordering costs	Bestellkosten [plural]
Management accounting	Internes Rechnungswesen (see cost accounting) [n]	Ordinary	Ordentlich
Manufacturing companies	Unternehmen des produzierenden Gewerbes [plural]		
Manufacturing overhead	Herstellgemeinkosten [plural]		

Table A.1. English-German cost accounting dictionary (Part 4)

English	German	English	German
Original costs	Selbstkosten [plural]	Progressive costs	Progressive Kosten [plural]
Otherwise costs	Anderskosten [plural]	Proportional costs	Proportionale Kosten [plural]
Otherwise performance	Andersleistung [f]	Proration	Anteilige Kostenverrechnung [f]
Output (increase in net operating asset)	Leistung [f]	Purchasing costs	Anschaffungskosten/Einkaufskosten [plural]
Output unit-level costs	Outputabhängige Kosten [plural]	Rate variance	See price variance
Overabsorbed indirect costs	See overallocated indirect costs	Raw material consumption	Materialverbrauch [m]
Overallocated indirect costs	Gemeinkostenüberdeckung [f]	Raw materials	Rohstoffe [plural]
Overapplied indirect costs	See overallocated indirect costs	Reciprocal method (for cost center accounting)	Gleichungsverfahren/Matrixverfahren (in der Kostenstellenrechnung) [n]
Overcosted	Überdeckung [f]	Refined costing system	Verfeinertes Kostenrechnungssystem [n]
Overhaul	Überholung [f]	Regression analysis	Regressionsanalyse [f]
Overheads/Overhead costs (also: indirect costs)	Gemeinkosten [plural]	Regressive costs	Regressive Kosten [plural]
fixed overheads (e.g., of a cost center)	echte Gemeinkosten (z.B. Stellengemeinkosten)	Relevant costs	Relevante Kosten [plural]
primary (or center) overheads	primäre Gemeinkosten (derselben Kostenstelle)	Relevant range	Relevanter Bereich [m]
secondary (or support) overheads	sekundäre Gemeinkosten (einer Hilfskostenstelle)	Relevant revenues	Relevante Erlöse [plural]
variable overheads (e.g., material)	unechte Gemeinkosten (z.B. Materialgemeinkosten)	Replacement costs	Wiederbeschaffungskosten [plural]
Overtime	Überstunden [plural]	Residual value method	Restwertmethode [f]
Overtime premium	Überstundenzuschlag [m]	Responsibility center	Verantwortungsbereich [m]
Partial costs	Teilkosten [plural]	Revenue allocation	Erlösaufschlüsselung [f]
Period costs	Periodenkosten [plural]	Revenue driver	Erlöstreiber [m]
Physical-measure method	Verteilungsrechnung nach Produktionsmengen [f]	Revenues	Umsatz [m]/Erlöse [plural]
Practical capacity	Praktische Kapazität/praktisch realisierbare Kapazität [f]	Rework	Nachbesserung [f]
Prevention costs	Fehlervorkehrungskosten [plural]	Rigid standard costing	Starre Plankostenrechnung [f]
Previous-department costs	See transferred-in costs	Risk of development	Entwicklungswagnis [n]
Price variance	Preisabweichung [f]	Salary	Stückunabhängiges Gehalt (see also wage) [n]
Primary costs	Primärkosten [plural]	Sales	Absatz [m]
Prime costs	Selbstkosten [plural]	Sales mix	Absatzmix [m]
Proceeds (increase in net financial assets)	Einnahme [f]	Sales output	Absatzleistungen [plural]
Process costing	Divisionskalkulation (ein- oder mehrstufig) [die]	Sales risk	Vertriebswagnis [n]
Process-costing system	Divisionskalkulation [f]	Sales value at split-off method	Aufschlüsselungsmethode nach dem Marktwert im Gabelungspunkt [f]/Entkoppelungspunkt [m]
Product	Produkt [n]	Sales-mix variance	Absatzmixabweichung [f]
Product cost	Produktkosten [plural]	Sales-quantity variance	Absatzmengenabweichung [f]
Product costing	Kostenträgerrechnung [f]	Sales-volume variance	Absatzvolumenabweichung [f]
Product mix	Produktpalette [f]	Scrap	Abfall [m]/Abfallprodukt [n]/Schrott [m]
Product overcosting	Überdeckung tatsächlicher Kosten von Produkten [f]	Secondary costs	Sekundärkosten [plural]
Product undercosting	Unterdeckung tatsächlicher Kosten von Produkten [f]	Selling-price variance	Absatzpreisvarianz [f]
Product-cost cross-subsidization	Quersubventionierung von Produktkosten [f]	Semi-variable cost	See mixed cost
Production	Produktion/Fertigung [f]	Separable costs	Separierbare Kosten [plural]
Production costs	Fertigungskosten [plural]	Separable production	Unverbundene Fertigung [f]
Production department	See operating department	Sequential allocation method (for cost center accounting)	Stufenleiterverfahren/Treppenumlageverfahren (in der Kostenstellenrechnung) [n]
Production programs	Fertigungstypen [plural]	Sequential tracking	Sequentielle Kostenzuordnung [f]
Production risk	Fertigungswagnis [n]	Serial production	Serienfertigung [f]
Production-volume variance	Beschäftigungsabweichung/Materialabweichung [f]	Service companies	Unternehmen des Dienstleistungssektors [plural]
Productivity	Produktivität [f]	Service department	See support department
Productivity component	Produktivitätskomponente [f]	Service-sustaining costs	Dienstleistungspflegekosten [plural]
Product-mix decisions	Produktmixentscheidungen [plural]	Setup time	Rüstzeit [f]
Product-sustaining costs	Produktpflegekosten [plural]		
Profit	Gewinn [m]		
Profit-volume graph	Gewinnkurve [f]		



Table A.1. English-German cost accounting dictionary (Part 5)

English	German	English	German
Shift	Schicht [f]	Support department	Vorkostenstelle [f]
Shrinkage costs	Schwundkosten [plural]	Target-actual comparison	Soll-Ist-Vergleich [m]
Simple regression	Einfache Regression [f]	Theoretical capacity	Theoretische Kapazität/Maximalkapazität [f]
Single-product production	Einproduktartenfertigung [f]	Throughput costing	Throughput Costing/Durchsatzkostenrechnung [f]
Single-rate method	Pauschale Kostenaufschlüsselungsmethode [f]	Throughput margin	Throughput Marge/Durchsatzkostenmarge [f]
Single-stage break-even analysis	Einstufige Gewinnschwellenanalyse [f]	Time driver	Zeitreiber [m]
Slope coefficient	Steigungskoeffizient [m]	Time wage	Zeitlöhne [plural]
Social security contribution	Sozialabgaben (an die Kasse) [plural]	Time-driven	Zeitbasiert
Special purpose expenses	Zweckaufwand [m]	Total cost method	Gesamtkostenverfahren [n]
Special purpose income	Zweckerträge [plural]	Total costs	Gesamtkosten [plural]
Specification analysis	Spezifikationsanalyse [f]	Total factor productivity (TFP)	Totale Faktorproduktivität [f]
Spending	See costs	Total-overhead variance	Herstellgemeinkostenabweichung [f]
Split-off point	Gabelungspunkt/Entkoppelungspunkt [m]	Transferred-in costs	Bezugskosten [plural]
Spoilage	Ausschuss [m]	Underabsorbed indirect costs (also: underallocated/underapplied)	Gemeinkostenunterdeckung [f]
Stable	Gleichbleibend	Undercosted	Unterdeckung [f]
Stand-alone cost-allocation method	Proportionale Kostenverteilung [f]	Unfavorable variance	Unvorteilhafte Abweichung [f]
Stand-alone revenue-allocation method	Proportionale Erlösaufschlüsselung [f]	Unfinished products	Unfertige Erzeugnisse [plural]
Standard	Standard [m]	Unit cost	Stückkosten [plural]
Standard costing	Sollkostenrechnung/Standardkostenrechnung [f]	Unused capacity	Ungenutzte Kapazität [f]
Standard costs	Sollkosten/Standardkosten [plural]	Usage variance	See efficiency variance
Standard error of the estimated coefficient	Standardfehler des geschätzten Koeffizienten [m]	Used-capacity costs	Nutzkosten [plural]
Standard error of the regression	Standardfehler der Regression [m]	Useful life	Nutzungsdauer [f]
Standard input	Standardeingabe [f]	Value-added cost	Zweckaufwand [m]
Standard price	Sollpreis/Festpreis [m]	Variable costing (colloquial "direct costing", which is, however, imprecise)	Teilkostenrechnung [f]
Statement of cost center allocation	Betriebsabrechnungsbogen [m]	Variable costs	Variable Kosten [plural]
Static budget	Starre (Grenz-)Plankostenrechnung [f]/starres Budget [n]	Variable overhead efficiency variance	Effizienzabweichung der variablen Gemeinkosten [f]
Static-budget variance	Starre Budgetabweichung/budgetbezogene Plan-Ist-Abweichung [f]	Variable overhead flexible-budget variance	Soll-Ist-Abweichung der variablen Gemeinkosten [f]
Step (variable/fixed/semi-fixed) costs	Sprungfixe/intervallfixe Kosten [plural]	Variable overhead spending variance	Ausgabenabweichung der variablen Herstellgemeinkosten [f]
Step cost function	Stufenförmige Kostenfunktion [f]	Variance	Abweichung/Varianz [f]
Step-down method	See sequential allocation method	Wage	Lohn [m]
Stock value	Bestandsgröße [f]	bonus wage	Prämienlohn
Stockout costs	Fehlmengenkosten [plural]	indirect labor (wage)	Hilfslohn
Stocktaking	Inventur [f]	piece wage/piece rate system	Akkordlohn
Storage	Lagerleistungen [plural]	Warranty risk	Gewährleistungswagnis [n]
Straight division calculation	Reine Divisionsrechnung [f]	Wear and tear	Verschleiß [m]
Substance-related impairments	Substanzbedingte Wertminderung [f]	Weighted-average process-costing method	Divisionskalkulation nach der Methode des gewichteten Durchschnitts [f]
Summary surcharge calculation	Summarische Zuschlagsrechnung [f]	Work in progress	See work-in-process inventory
Sunk costs	Historische Istkosten/versunkene Kosten [plural]	Work-in-process inventory	Bestand an unfertigen Erzeugnissen [m]
Super-variable costing	See throughput costing	Work-measurement method	See industrial engineering method
Supplies	Hilfs- und Betriebsstoffe [plural]		
Supply	Angebot [n]/anbieten		
Supply chain	Unternehmensübergreifende Wertschöpfungskette [f]		