

## **Basic Cost Accounting Terminology: An English-German Dictionary**

Lueg, Rainer; Wobst, Janice

*Published in:*

Corporate Ownership & Control

*DOI:*

[10.22495/cocv19i4art1](https://doi.org/10.22495/cocv19i4art1)

*Publication date:*

2022

*Document Version*

Publisher's PDF, also known as Version of record

[Link to publication](#)

*Citation for pulished version (APA):*

Lueg, R., & Wobst, J. (2022). Basic Cost Accounting Terminology: An English-German Dictionary. *Corporate Ownership & Control* , 19(4), 8-16. <https://doi.org/10.22495/cocv19i4art1>

### **General rights**

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal ?

### **Take down policy**

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

# BASIC COST ACCOUNTING TERMINOLOGY: AN ENGLISH-GERMAN DICTIONARY

Rainer Lueg<sup>\*</sup>, Janice Wobst<sup>\*\*</sup>

<sup>\*</sup> Leuphana University, Lüneburg, Germany; University of Southern Denmark, Kolding, Denmark

<sup>\*\*</sup> *Corresponding author*, Institute of Management, Accounting and Finance, Leuphana University, Lüneburg, Germany  
Contact details: Institute of Management, Accounting and Finance, Leuphana University, Universitätsallee 1, 21335 Lüneburg, Germany



## Abstract

**How to cite this paper:** Lueg, R., & Wobst, J. (2022). Basic cost accounting terminology: An English-German dictionary. *Corporate Ownership & Control*, 19(4), 8–16.  
<https://doi.org/10.22495/cocv19i4art1>

Copyright © 2022 The Authors

This work is licensed under a Creative Commons Attribution 4.0 International License (CC BY 4.0).  
<https://creativecommons.org/licenses/by/4.0/>

**ISSN Online:** 1810-3057

**ISSN Print:** 1727-9232

**Received:** 05.02.2022

**Accepted:** 30.06.2022

**JEL Classification:** M10, M19, M41

**DOI:** 10.22495/cocv19i4art1

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

**Authors' individual contribution:** Conceptualization — R.L.; Methodology — R.L. and J.W.; Investigation — J.W.; Writing — Original Draft — J.W.; Writing — Review & Editing — R.L.; Supervision — R.L.

**Declaration of conflicting interests:** The Authors declare that there is no conflict of interest

## 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 (Bannier, 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 & Malmrose, 2014; Malmrose & 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.

## REFERENCES

1. Arbeitskreis Internes Rechnungswesen der Schmalenbach-Gesellschaft für Betriebswirtschaft e.V. (2017). Eugen Schmalenbach (1919): Selbstkostenrechnung. In *Säulen der Kostenrechnung: Originalquellen und Kommentierungen zu den Grundfragen und Konstruktionsprinzipien der Kostenrechnung* (1st ed., pp. 64–86). <https://doi.org/10.15358/9783800652884>
2. Bannier, C., Pauls, T., & Walter, A. (2019). Content analysis of business communication: Introducing a German dictionary. *Journal of Business Economics*, 89(1), 79–123. <https://doi.org/10.1007/s11573-018-0914-8>
3. Coenenberg, A. G., Fischer, T. M., & Günther, T. (2016). *Kostenrechnung und Kostenanalyse* (9th ed.). Stuttgart, Germany: Schäffer-Poeschel.
4. Datar, S. M., & Rajan, M. V. (2018). *Horngrén's cost accounting: A managerial emphasis* (16th ed.). Toronto, Canada: Pearson.
5. Endenich, C., Brandau, M., & Hoffjan, A. (2011). Two decades of research on comparative management accounting — Achievements and future directions. *Australian Accounting Review*, 21(4), 365–382. <https://doi.org/10.1111/j.1835-2561.2011.00149.x>
6. Evans, L. (2004). Language, translation and the problem of international accounting communication. *Accounting, Auditing & Accountability Journal*, 17(2), 210–248. <https://doi.org/10.1108/09513570410532438>
7. Evans, L., Baskerville, R., & Nara, K. (2015). Colliding worlds: Issues relating to language translation in accounting and some lessons from other disciplines. *Abacus*, 51(1), 1–36. <https://doi.org/10.1111/abac.12040>
8. Friedl, G., Hammer, C., Pedell, B., & Küpper, H.-U. (2009). How do German companies run their cost accounting systems? *Management Accounting Quarterly*, 10(2), 38–52 Retrieved from [https://www.researchgate.net/publication/255710950\\_How\\_Do\\_German\\_Companies\\_Run\\_Their\\_Cost\\_Accounting\\_Systems](https://www.researchgate.net/publication/255710950_How_Do_German_Companies_Run_Their_Cost_Accounting_Systems)
9. Friedl, G., Hofmann, C., & Pedell, B. (2017). *Kostenrechnung: Eine entscheidungsorientierte Einführung* (3rd ed.). München, Germany: Verlag Franz Vahlen.
10. Fuertes-Olivera, P. A. (2011). Equivalent selection in specialized e-Lexicography: A case study with Spanish accounting terms. *Lexikos*, 21, 95–119. <https://doi.org/10.5788/21-1-39>
11. Fuertes-Olivera, P. A. (2019). Designing and making commercially driven integrated dictionary portals: The Dicionarios Valladolid-UVa. *Lexicography*, 6(1), 21–41. <https://doi.org/10.1007/s40607-019-00056-8>
12. Fuertes-Olivera, P. A., & Nielsen, S. (2014). The dynamics of accounting terms in a globalized environment: The role of English as Lingua Franca. In R. Temmerman & M. Van Campenhoudt (Eds.), *Dynamics and Terminology: An interdisciplinary perspective on monolingual and multilingual culture-bound communication* (Vol. 16, pp. 215–233). Philadelphia, PA: John Benjamins Publishing Company.

13. Fuertes-Olivera, P. A., & Nielsen, S. (2018). Translating English specialized dictionary articles into Danish and Spanish: some reflections. *The Southeast Asian Journal of English Language Studies*, 24(3), 15–25. <http://doi.org/10.17576/3L-2018-2403-02>
14. Fuertes-Olivera, P. A., & Niño Amo, M. (2018). The accounting dictionaries. In P. A. Fuertes-Olivera (Ed.), *The Routledge handbook of lexicography* (pp. 455–472). <https://doi.org/10.4324/9781315104942-29>
15. Günther, T. W. (1997). Neuentwicklungen der Kostenrechnung – eine Antwort auf geänderte Fragestellungen. In C. C. Freidank, U. Götze, B. Huch, J. Weber, & B. Mikus (Eds.), *Kostenmanagement* (pp. 97–120). [https://doi.org/10.1007/978-3-642-59047-4\\_5](https://doi.org/10.1007/978-3-642-59047-4_5)
16. Günther, T. W., & Gäbler, S. (2014). Antecedents of the adoption and success of strategic cost management methods: A meta-analytic investigation. *Journal of Business Economics*, 84(2), 145–190. <https://doi.org/10.1007/s11573-013-0695-z>
17. Horngren, C. T., Foster, G., & Datar, S. M. (2001). *Kostenrechnung Entscheidungsorientierte Perspektive* (9th ed.). <https://doi.org/10.1515/9783486806069>
18. Horváth, P., & Mayer, R. (1989). Prozesskostenrechnung: Der neue Weg zu mehr Kostentransparenz und wirkungsvolleren Unternehmensstrategien. *Controlling*, 1(4), 214–219. Retrieved from <https://cutt.ly/UK4Kcmx>
19. Johnson, T. H., & Kaplan, R. S. (1987). *Relevance lost: The rise and fall of management accounting*. Boston, MA: Harvard Business School Press.
20. Kajüter, P. (2018). Kostenrechnung aus internationaler Perspektive. *Controlling & Management Review*, 62, 24–25. <https://doi.org/10.1007/s12176-018-0076-0>
21. Kajüter, P., & Schröder, M. (2014). Kostenrechnung anglophoner Konzerne in Deutschland. *Controlling & Management Review*, 58, 34–42. <https://doi.org/10.1365/s12176-014-1048-7>
22. Kajüter, P., & Schröder, M. (2019). Cost accounting systems in Germany and the USA: A cross-national comparison and empirical evidence. In M. Buttkeus, & R. Eberenz (Eds.), *Performance management in retail and the consumer goods industry* (pp. 11–26). [https://doi.org/10.1007/978-3-030-12730-5\\_2](https://doi.org/10.1007/978-3-030-12730-5_2)
23. Kellermanns, F. W., & Islam, M. (2004). US and German activity-based costing: A critical comparison and system acceptability propositions. *Benchmarking: An International Journal*, 1(1), 31–51. <https://doi.org/10.1108/14635770410520294>
24. König, E., & Gast, V. (2012). *Understanding English-German contrasts — Grundlagen der Anglistik und Amerikanistik* (3rd ed.). Berlin, Germany: Erich Schmidt Verlag GmbH & Co.
25. Lueg, K. (2015). The internationalization of higher education and social inequality. Socially dividing and unifying effects of English as a medium of instruction. In A. Graf, & C. Möller (Eds.), *Bildung-Macht-Eliten: Zur Reproduktion Sozialer Ungleichheit* (pp. 46–68). Frankfurt, Germany: Campus.
26. Lueg, K., & Lueg, R. (2013). The balanced scorecard and different business models in the textile industry — A case study. *International Journal of Strategic Management*, 13(2), 61–66. <https://doi.org/10.18374/IJSM-13-2.8>
27. Lueg, K., & Lueg, R. (2015). Why do students choose English as a medium of instruction? A Bourdieusian perspective on the study strategies of non-native English speakers. *Academy of Management Learning & Education*, 14(1), 5–30. <https://doi.org/10.5465/amle.2013.0009>
28. Lueg, R., & Malmrose, M. (2014). Customer accounting with budgets and activity-based costing: A case study in electronic commerce. *International Journal of Strategic Management*, 14(2), 25–36. <https://doi.org/10.18374/IJSM-14-2.3>
29. Lueg, R., & Wobst, J. (2021). Basic financial accounting terminology: An English-German dictionary. *International Journal of Business Research*, 21(1), 89–99.
30. Malmrose, M., & Lueg, R. (2014). Costing allocation and different implications in a small clothing manufacturing company — A case study. *European Journal of Management*, 14(2), 51–62. <https://doi.org/10.18374/EJM-14-2.4>
31. Nielsen, S., & Almind, R. (2011). From data to dictionary. In P. A. Fuertes-Olivera, & H. Bergenholtz (Eds.), *E-lexicography: The Internet, digital initiatives and lexicography* (pp. 141–167). New York, NY: Bloomsbury Academic.
32. Nielsen, S., & Fuertes-Olivera, P. A. (2013). Development in lexicography: From polyfunctional to monofunctional accounting dictionaries. *Lexikos*, 23, 323–347. <https://doi.org/10.5788/23-1-1218>
33. Nielsen, S., & Mourier, L. (2007). Design of a function-based internet accounting dictionary. In H. Gottlieb, & J. Mogensen (Eds.), *Dictionary visions, research and practice: Selected papers from the 12th International Symposium on Lexicography* (pp. 119–135). <https://doi.org/10.1075/tlrp.10.14nie>
34. Peters, P., Smith, A., Middeldorp, J., Karpin, A., Sin, S., & Kilgore, A. (2014). Learning essential terms and concepts in statistics and accounting. *Higher Education Research & Development*, 33(4), 742–756. <https://doi.org/10.1080/07294360.2013.863838>
35. Portz, K., & Lere, J. C. (2010). Cost center practices in Germany and the United States: Impact of country differences on managerial accounting practices. *American Journal of Business*, 25(1), 45–52. <https://doi.org/10.1108/19355181201000004>
36. Schmalenbach, E. (1899). *Buchführung und Kalkulation im Fabrikgeschäft*. Leipzig, Germany: Deutsche Metallindustrie Zeitung.
37. Sheridan, T. T. (1995). Management accounting in global European corporations: Anglophone and continental viewpoints. *Management Accounting Research*, 6(3), 287–294. <https://doi.org/10.1006/mare.1995.1020>
38. Shields, M. D. (1998). Management accounting practices in Europe: A perspective from the States. *Management Accounting Research*, 9(4), 501–513. <https://doi.org/10.1006/mare.1998.0081>
39. Trinh, T. L. Q. (2010). *A study on the translation of accounting terms from English into Vietnamese* [Graduation Paper]. Retrieved from [https://lib.hpu.edu.vn/bitstream/handle/123456789/19378/22\\_TrinhThiLeQuyen\\_NA1001.pdf](https://lib.hpu.edu.vn/bitstream/handle/123456789/19378/22_TrinhThiLeQuyen_NA1001.pdf)
40. Weil, S., Oyeler, P., Yeoh, J., & Firer, C. (2001). A study of students' perceptions of the usefulness of case studies for the development of finance and accounting-related skills and knowledge. *Accounting Education*, 10(2), 123–146. <https://doi.org/10.1080/09639280110081642>

## 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/Endpunktkostenrechnung [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]                        |
| Degressive costs                           | Degressive 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]<br>Note Engl.: often confused with variable costing |
| Incremental unit-time learning model  | Grenzarbeitszeit-Lernmodell [n]   | Marginal costs  | Grenzkosten [plural]<br>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. Stelligemeinkosten)               | 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                                | Fehlerverhütungskosten [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]              |  |   |