

<b>Module title</b>		<b>Abbreviation</b>
Fundamentals of Information Economics and Incentive Systems		12-ARS-091-m01
<b>Module coordinator</b>		<b>Module offered by</b>
Managing Director of the Institute of Economics		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
<p>On the basis of the fundamental principles of decision and information economics, this course will discuss what makes accounting information useful for decision-making processes and how we can distinguish between the concepts of decision usefulness and incentive usefulness. The course will then move on to discuss typical controlling tools such as budgeting, ratios and transfer prices and will investigate these in terms of their incentive usefulness.</p>		
<b>Intended learning outcomes</b>		
<p>German intended learning outcomes available but not translated yet.</p> <p>Die Studierenden können grundsätzlich beurteilen, ob ein Rechnungslegungssystem entscheidungsrelevante Informationen liefert und welche verhaltenssteuernden Wirkungen es möglicherweise entfaltet. Sie haben gelernt, wie mit Hilfe von rechnungswesenbasierten Controlling- Instrumenten das Verhalten der Entscheidungsträger im Unternehmen gezielt gesteuert werden kann und wo die Grenzen solcher Instrumente liegen. Die Studierenden haben konkrete Ausgestaltungen solcher Instrumente in der Praxis an Beispielen wie etwa der Deutschen Luft-hansa AG und der Deutschen Bahn AG kennengelernt.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)          Bachelor' degree (1 major) Business Management and Economics (2007)          Bachelor' degree (1 major) Business Management and Economics (2008)          Bachelor' degree (1 major) Business Management and Economics (2010)          Bachelor' degree (1 major) Business Information Systems (2007)          Bachelor' degree (1 major) Business Information Systems (2008)</p>		