

Module title		Abbreviation
Controlling		12-KR-242-m01
Module coordinator		Module offered by
Holder of the Chair of Business Management, Management Accounting and Control		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>First, this module will discuss basic principles of accounting such as full and direct costing as well as cost and performance accounting in the context of decision-making. The course will then focus on decision-making processes (short-term production planning, pricing decisions) and internal control calculations (the role of controls, deviation analyses).</p>		
Intended learning outcomes		
<p>This module provides competences in order to apply systems of full and direct costing, cost and performance accounting with regard to decision-making and internal control processes. After completing the course unit, students will be able to understand and assess the theoretical principles and interrelationships in decision-making and control as well as be able to apply them to examples from corporate practice. The goal is to promote analytical thinking and problem-solving abilities by analyses of complex problem structures.</p>		
Courses (type, number of weekly contact hours, language — if other than German)		
V (2) + Ü (2) Module taught in: German and/or English		
Method of assessment (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) Language of assessment: German and/or English creditable for bonus		
Allocation of places		
--		
Additional information		
--		
Workload		
150 h		
Teaching cycle		
--		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
--		
Module appears in		
<p>Bachelor' degree (1 major) Business Information Systems (2024) Bachelor' degree (1 major) Economathematics (2024) Bachelor' degree (1 major) Business Management and Economics (2024) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2024)</p>		