

<b>Module title</b>		<b>Abbreviation</b>
<b>Controlling</b>		12-KR-262-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management, Controlling and Accounting		Faculty of 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>		
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).		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V (2) + Ü (2) Module taught in: German and/or English		
<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)		
a) written examination (approx. 60 to 120 minutes) or b) portfolio (approx. 50 hours total) Language of assessment: German and/or English creditable for bonus		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
Teaching cycle: winter semester		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
keinem Studiengang zugeordnet		