

<b>Module title</b>		<b>Abbreviation</b>
Strategic Managerial Accounting		12-M-INST-161-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Chair of Business Management, Controlling and Accounting		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	graduate	--
<b>Contents</b>		
<p>The module focuses on controlling instruments, which are applied in the context of the strategic management of enterprises. The module covers analytical and heuristic techniques of planning and control. In the context of these techniques, instruments of target costing, life cycle analysis, value chain analysis and various portfolio techniques are discussed with regard to their theoretical foundation and fields of application.</p>		
<b>Intended learning outcomes</b>		
<p>Initially knowledge about fundamental requirements concerning instruments of decision making and behavior control within enterprises is acquired. What is more the module conveys the obtaining of knowledge about the strengths and weaknesses and therewith fields of application and limits of prevalent instruments of strategic corporate management used by practitioners.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
<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) Language of assessment: German and/or English		
<b>Allocation of places</b>		
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<b>Additional information</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>Master's degree (1 major) Economathematics (2016)  Master's degree (1 major) Business Information Systems (2016)  Master's degree (1 major) Business Management (2015)  Master's degree (1 major) China Business and Economics (2016)  Master's degree (1 major) International Economic Policy (2015)  Master's degree (1 major) China Language and Economy (2016)</p>		