

Module title		Abbreviation
Strategic Managerial Accounting		12-M-INST-182-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	graduate	--
Contents		
<p>The module focuses on accounting instruments, which are applied in the context of strategic management of enterprises. First, it addresses important drivers of strategic decisions from a microeconomic perspective, such as the emergence of cost and quality advantages in competition as well as scale and experience curve effects. Second, the module covers analytical and heuristic techniques of planning and control. In the context of these techniques, instruments of target costing, life cycle cost analysis, benchmarking and business wargaming are discussed with regard to their theoretical foundation and fields of application.</p>		
Intended learning outcomes		
<p>Initially, knowledge about fundamental requirements concerning instruments of decision-making and behavior control within enterprises is acquired. What is more, the module conveys obtaining knowledge about the strengths and weaknesses and therewith fields of application and limits of prevalent instruments of strategic corporate management used by practitioners.</p>		
Courses (type, number of weekly contact hours, language – if other than German)		
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Method of assessment (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
<p>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) Language of assessment: German and/or English creditable for bonus</p>		
Allocation of places		
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Additional information		
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Workload		
150 h		
Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Master's degree (1 major) Management (2018) Master's degree (1 major) International Economic Policy (2018) Master's degree (1 major) China Business and Economics (2019) Master's degree (1 major) China Language and Economy (2019) Master's degree (1 major) Information Systems (2019) Master's degree (1 major) China Business and Economics (2021) Master's degree (1 major) China Language and Economy (2021) Master's degree (1 major) Economathematics (2021)</p>		

Master's degree (1 major) Information Systems (2022)
Master's degree (1 major) International Economic Policy (2022)
Master's degree (1 major) Management (2022)
Master's degree (1 major) Econometrics (2022)
exchange program Business Management and Economics (2022)