

Module title		Abbreviation
Strategic Managerial Accounting		12-M-INST-242-m01
Module coordinator		Module offered by
holder of the Chair of Business Management, Controlling and Accounting		Faculty of 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, students acquire an understanding of economic drivers of strategic decisions as well as fundamental requirements concerning instruments of decision-making and behavior control in enterprises. Upon completion of the course, they are able to analyze and evaluate the strengths and weaknesses, as well as fields of application and limitations, of prevalent instruments of strategic corporate management used in practice. Additionally, they develop competences in the design and further development of strategic instruments.</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)		
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) Language of assessment: German and/or English creditable for bonus		
Allocation of places		
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Additional information		
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Workload		
150 h		
Teaching cycle		
Teaching cycle: summer semester		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Master's degree (1 major) Management (2024) Master's degree (1 major) Information Systems (2024) Master's degree (1 major) International Economic Policy (2024) Master's degree (1 major) Economathematics (2024) Master's degree (1 major) Information Systems (2025)		

Master's degree (1 major) International Economic Policy (2025)
Master's degree (1 major) Management (2025)
Master's degree (1 major) China Business and Economics (2025)
Master's degree (1 major) China Language and Economy (2025)
Master's degree (1 major) Economathematics (2025)