Module title | Coordination, Budgeting and Incentives in Enterprises
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Abbreviation | 12-M-KOBO-102-m01

Module coordinator | holder of the Chair of Chair of Business Management, Controlling and Accounting
Module offered by | Faculty of Business Management and Economics

ECTS | 5
Method of grading | numerical grade
Only after succ. compl. of module(s) | --

Duration | 1 semester
Module level | graduate
Other prerequisites | --

Contents
This module focuses on accounting-based instruments to control behaviour in decentralised enterprises. The course first discusses the role of accounting in the context of decision making and behavioural controlling as well as informational analyses. Afterwards, the most common instruments of behavioural controlling (budgeting, value-oriented management, transfer prices) are discussed with regard to theory and practice.

Intended learning outcomes
This module aims to provide knowledge in the context of behavioral controlling in enterprises. Knowledge about Requirements on instruments used for behavioral controlling are discussed and competencies for deployment, structure and development of coordination tools are provided.

Courses
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
written examination (approx. 60 minutes)

Allocation of places
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Additional information
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Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module appears in
Master's degree (1 major) Business Management (2010)
Master's degree (1 major) Economics (2010)