### Module title

Coordination, Budgeting and Incentives in Enterprises

### Abbreviation

12-M-KOBO-132-m01

### Module coordinator

holder of the 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)

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### Duration

1 semester

### Module level

Graduate

### Other prerequisites

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### 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 behavioural 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

(a) written examination (approx. 60 minutes) or (b) term paper (approx. 15 pages)

Language of assessment: German, English

### 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 Information Systems (2013)
- Master's degree (1 major) Business Information Systems (2014)
- Master's degree (1 major) Business Management (2013)
- Master's degree (1 major) Business Management (2014)
- Master's degree (1 major) Economics (2014)
- Master's degree (1 major) Economics (2013)