

Module title		Abbreviation
Coordination, Budgeting and Incentives in Enterprises		12-M-KOBO-132-m01
Module coordinator		Module offered by
holder of the Chair of Chair of Business Management, Controlling and Accounting		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>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.</p>		
Intended learning outcomes		
<p>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.</p>		
Courses (type, number of weekly contact hours, language – if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
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, English		
Allocation of places		
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Additional information		
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Workload		
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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) 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)</p>		