

<b>Module title</b>		<b>Abbreviation</b>
Coordination, Budgeting and Incentives in Companies		12-M-KOBO-161-m01
<b>Module coordinator</b>		<b>Module offered by</b>
Holder of the Chair of Business Management, Management Accounting and Control		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>This module focuses on accounting-based instruments to control behavior in decentralized enterprises. The course first discusses the role of accounting in the context of decision-making and behavioral controlling as well as informational analyses. Afterwards, the most common instruments of behavioral controlling (budgeting, value-oriented management, transfer prices) are discussed with regard to theory and practice.</p>		
<b>Intended learning outcomes</b>		
<p>This module aims to provide knowledge in the context of behavioral control in enterprises. Knowledge about requirements on instruments used for behavioral control are discussed and competences for deployment, structure and development of coordination tools are provided.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes) Language of assessment: German and/or English		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
<p>Master's degree (1 major) Economathematics (2016)  Master's degree (1 major) Business Information Systems (2016)  Master's degree (1 major) Business Management (2015)  Master's degree (1 major) China Business and Economics (2016)  Master's degree (1 major) International Economic Policy (2015)  Master's degree (1 major) China Language and Economy (2016)</p>		