

<b>Module title</b>		<b>Abbreviation</b>
Coordination, Budgeting and Incentives in Organizations		12-M-KOBO-182-m01
<b>Module coordinator</b>		<b>Module offered by</b>
unknown		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	unknown	--
<b>Contents</b>		
<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>		
<b>Intended learning outcomes</b>		
<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>		
<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)		
<p>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)            Language of assessment: German and/or English            creditable for bonus</p>		
<b>Allocation of places</b>		
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<b>Additional information</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) Management (2018)            Master's degree (1 major) International Economic Policy (2018)            Master's degree (1 major) China Business and Economics (2019)            Master's degree (1 major) China Language and Economy (2019)            Master's degree (1 major) (2019)</p>		