

<b>BW46: Controlling 1: Controlling and Management</b>				<b>Study Program:</b>	B
<b>Module Type:</b>	<b>ECTS Points:</b>	<b>Workload:</b>	<b>Semester:</b>	<b>Module Duration:</b>	
Elective	12	360	3.+4. or 5.+6.	Two semesters	
<b>Courses (HPW=hours per week):</b>			<b>Contact hours:</b>	<b>Independent study:</b>	<b>Planned Group Size:</b>
Course 1: Foundations of Management Accounting and Control (2 HPW)			30h	90h	120
Course 2: Management Accounting for Decision-making and Control (2 HPW)			30h	90h	120
Course 3: Tutorial in Management Accounting and Control (2 HWP)			30h	90h	120
<b>Intended Learning Outcomes (ILOs):</b>					
<p>After having completed the module, students will be able to</p> <ul style="list-style-type: none"> <li>- explain the structure of planning and reporting systems for management accounting and control purposes as well as to apply them to management practice,</li> <li>- develop and implement financial as well as non-financial performance indicators for decentralized management accounting and control,</li> <li>- support management decision-making processes,</li> <li>- use digital technologies for management accounting and control purposes,</li> <li>- understand and make use of the interrelations between financial and management accounting for financial control purposes.</li> </ul>					
<b>Key Competencies:</b>					
<ul style="list-style-type: none"> <li>- Organizational skills,</li> <li>- problem-solving ability,</li> <li>- critical and analytical thinking,</li> <li>- ability to transfer existing knowledge,</li> <li>- ability to acquire new knowledge.</li> </ul>					
<b>Contents:</b>					
<b>Course 1: Foundations of Management Accounting and Control</b>					
<ol style="list-style-type: none"> <li>1. Foundations of management accounting and control theory</li> <li>2. Controllers as business partners of management</li> <li>3. House of controlling and controllers' tasks: Planning and budgeting, reporting, financial and non-financial performance measurement</li> <li>4. Organization of controllership and use of digital technologies for decision-making and control</li> </ol>					
<b>Course 2: Management Accounting for Decision-making and Control</b>					
<ol style="list-style-type: none"> <li>1. Introduction to decision theory in management</li> <li>2. Solving management decision problems</li> <li>3. Structured problem-solving, critical thinking, and debiasing decision-making</li> </ol>					

4. Decision-making under risk

**Course 3: Tutorial in Management Accounting and Control**

Practical application of the course content in course 1 and 2 via exercises and case studies.

**Language:**

The language of the module is German. For required readings in English, sufficient language skills are a prerequisite.

**Teaching Methods:**

Lectures, problem-centered learning, tutorial, group work, online-tests and web-based trainings, self-study.

**Module Applicability:**

B.Sc. of Business Administration; B.Sc. of Business Chemistry; B.Sc. of Financial and Actuarial Mathematics, B.Sc. of Mathematics/Diploma-degree Mathematics.

**Pre-requisites/Requirements:**

Admission to study Business Administration, Economics, Business Chemistry, Financial and Actuarial Mathematics, Philosophy, Politics and Economics or Mathematics. Please note that separate regulations for students graduating in minor subjects may apply. Knowledge of the modules BB01, BB02 resp. BB05, BB07, BB08 or equivalent skills are required. Previous or parallel attendance to BB03, BB04 resp. BB09, BB10, BB11 as well as BR01 resp. BR00 is recommended. Students who have already completed module BW05 "Accounting" may not register for module BW46.

**Examination Types:**

Comprehensive examination of courses 1-3 in form of a written exam at the end of each summer semester (90 minutes).

**Requirements for Award of Credit Points:**

Successful participation in the exam. The exam will be passed if the mark is at least „sufficient“ (4,0). Active participation in the tutorial course is expected.

**Availability:**

Course 1: Winter semester  
Course 2+3: Summer semester

**Assessment:**

This module will be graded and is part of the calculation for the overall grade of your bachelor degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

**Person Responsible and Main Lecturer:**

Professor Dr. Barbara E. Weißenberger and teaching/research assistants at the Chair of Management Control and Accounting.

**Further Information:**

Further information can be found at <http://www.controlling.hhu.de/en.html> (see also eCampus Controlling and Accounting in ILIAS) and HIS-LSF. Students have to register for the course via LSF.

**Modul Organizational Unit**

W\_Betriebswirtschaftslehre\_BSc

Stand: 25.08.2023