

BW47: Controlling 2: Case Study Seminar on Financial Control for Competition Success (starting WS 2021/22)				Study Program	B
Module Type:	ECTS-Points:	Workload:	Semester:	Duration of the module:	
Elective	12	360	3rd or 5th	One semester	
Seminars (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Seminar 1: Business Simulation Game MARGA (4 HPW)			30h	90h	30
Seminar 2: Controlling and Competition Success (2 HPW)			30h	90h	30
Intended Learning Outcomes (ILOs):					
After having completed the module, students will be able to <ul style="list-style-type: none"> - implement financial planning and control instruments in competitive business settings, - identify, analyze and solve management accounting and financial control problems, - coordinate managerial decision-making processes in different corporate functions, - solve management accounting and financial control problems in a team. 					
Key Competencies:					
<ul style="list-style-type: none"> - Organizational skills, - problem-solving ability, - critical and analytical thinking, - ability to transfer existing knowledge, - ability to acquire new knowledge, - discussion and reflection skills, - time management, - decision-making skills, - ability to work as a team and feedback skills, - expressiveness (oral and written) towards teachers and fellow students. 					
Contents:					
Seminar 1: Business Simulation Game MARGA In this seminar students participate in a business simulation game. As a team, they have to successfully manage and control a virtual firm within a competitive market over several periods ("rounds"). In doing so, they have to address the entire management accounting and control process, starting with goal-setting and strategy development and implement appropriate financial decision-making and control instruments for sustainable business success. Students learn to recognize and apply business problems interrelationships, so that a unique transfer of management accounting and control knowledge from theory to practice is achieved.					
Seminar 2: Controlling and Competition Success During this seminar students systematically reflect experience as well as knowledge gained from the business simulation game by critically analyzing the decisions made within their respective teams and against the background of the results achieved as well as management accounting					

and financial control theory. They also reflect the cooperation within their team and the achievement of their personal learning objectives.

Language:

The business game as well as seminar 2 are offered in German or English according to the students' individual choice. For required readings in English, sufficient language skills are a prerequisite.

Teaching Methods:

Group work, lectures, problem-centered learning, webinars, reading, self-study.

Module Applicability:

B.Sc. of Business Administration; B.Sc. of Business Chemistry; B.Sc. Financial and Actuarial Mathematics, B.A. Philosophy, Politics and Economics, 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 and especially BW05 "Accounting" respectively BW46 "Controlling 1: Controlling and Management" (starting winter term 2021/2022) or equivalent skills are required.

Preference will be given to students who have already successfully completed the module BW05 "Accounting" or BW46 "Controlling 1: Controlling and Management".

Examination Types:

Comprehensive examination (normally a combination of graded individual and group work, e.g., short papers, oral participation, and active participation in the plenary discussions).

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 (at least 80% of the classes in each seminar) is required in both seminars.

Availability:

Seminar 1 + 2: Winter semester. Both seminars have to be attended within the same 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 apply for the seminar via E-Mail.

Module Orga Unit:

W_Betriebswirtschaftslehre_BSc

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