

<b>MW110: Advanced Controlling 1: Strategic Management Accounting and Performance Measurement (starting WS 2021/22)</b>				<b>Study Program:</b>	M
<b>Module Type:</b>	<b>ECTS Points:</b>	<b>Workload:</b>	<b>Semester:</b>	<b>Module Duration:</b>	
Elective	8	240	1. or 3.	One semester	
<b>Courses (HPW=hours per week):</b>			<b>Contact hours:</b>	<b>Independent study:</b>	<b>Planned Group Size:</b>
Course 1: Strategic Management Accounting and Performance Measurement (2 HPW)			30h	90h	40
Course 2: Case Studies in Strategic Management Accounting and Performance Measurement (2 HPW)			30h	90h	40
<b>Intended Learning Outcomes (ILOs):</b>					
<p>In this module, students deepen the knowledge acquired in the bachelor's program in the subject of management accounting and financial performance measurement for a comprehensive strategic design of the control system within decentrally organized firms.</p> <p>After having completed the module, students will be able to</p> <ul style="list-style-type: none"> <li>- apply economic theoretical principles to analyze and solve business problems in strategic management accounting and performance measurement,</li> <li>- critically evaluate concepts and instruments in strategic management accounting and performance measurement with reference to theoretical principles and to develop them appropriately for control problems in decentralized organizational settings,</li> <li>- identify links between external and internal accounting for strategic management accounting and performance measurement purposes and relate them to recent developments, e.g. in the area of non-financial or sustainability reporting, risk management or corporate governance,</li> <li>- describe, explain and critically discuss current research in the field of management accounting and performance measurement from a methodological as well as from a content-related perspective.</li> </ul>					
<b>Key Competencies:</b>					
<ul style="list-style-type: none"> <li>- Organizational skills, especially independent scientific working,</li> <li>- problem-solving abilities,</li> <li>- critical and analytical thinking,</li> <li>- ability to transfer existing knowledge,</li> <li>- ability to acquire new knowledge,</li> <li>- discussion and reflection skills, and</li> <li>- decision-making skills.</li> </ul>					
<b>Contents:</b>					
<p><b>Course 1: Strategic Management Accounting and Performance Measurement</b></p> <ol style="list-style-type: none"> <li>1. Strategic dimensions of controllership as part of the CFO function</li> <li>2. Management accounting for decision-making</li> <li>3. Incentive systems and performance measurement</li> </ol>					

4. Investment control
5. Planning and budgeting systems
6. Transfer pricing and cost allocation
7. Controlling and integrated reporting
8. Sustainability and risk controlling

**Course 2: Case Studies in Strategic Management Accounting and Performance Measurement**

Advanced coverage of the contents discussed in Course 1 and applying them to practical 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:**

M.Sc. Business Administration, M.Sc. Economics, M.Sc. Business Chemistry, M.A. Art Mediation and Cultural Management.

**Pre-requisites/Requirements:**

Admission to study „Business Administration“, „Economics“, „Business Chemistry“ or “Art Mediation and Cultural Management” for a Master’s degree, expertise in accordance with a completed bachelor's degree in business administration and economics. Please note that separate regulations for students graduating in minor subjects may apply.

Knowledge of the modules BW46 “Controlling and Management” from the bachelor’s program or equivalent skills are required. In doubt, the attendance of the module MW113 “FACT Foundations” is recommended.

Students who have already completed module MW40 "Advanced Theories in Accounting and Control" may not register for module MW110.

**Examination Types:**

Comprehensive examination of courses 1-2 in form of a written exam at the end of each winter 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).

**Availability:**

Course 1 + 2: Winter semester

**Assessment:**

This module will be graded and is part of the calculation for the overall grade of your master 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.

**Module Organizational Unit:**

W\_Betriebswirtschaftslehre\_MSc

Last update: 14.09.2021

