Module description: Corporate Performance Management

Module Code	w.BA.XX.2CPM.XX
ECTS Credits	6
Language of Instruction/Examination	German
Module Description	Corporate performance management makes targeted use of internal and external company data to make better decisions with the ultimate goal of increasing company value. In the first part of the module, students write an individual paper in which a data set of their choice is scientifically analyzed using the quantitative methods learned in the course. In the second part of the module, students learn to make a suitable selection of non-financial and financial KPIs in order to use them effectively in corporate management. Proof of performance is provided in the form of group work on a case study. Current economic developments (e.g., NZZ, FuW graph of the day) and technological innovations (AI models and their use) are regularly incorporated. Students are involved in lessons, which requires their active participation.
Organizational Unit	Institut für Financial Management (IFI)
Module Coordinator	Patrick Chardonnens
Deputy Module Coordinator	Madeleine Gut
Program and Specialization	• Business Administration - Specialization in Accounting, Controlling, Auditing
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009

Module Category	**Module Type** Compulsory	**Program Phase** Main Study Period

Prerequisite Knowledge	Financial accounting & management accounting
Contribution to Program Learning Objectives (by the concerned Module)	• Professional Competence • Methodological Competence • Social Competence • Self-Competence
Contribution to Program Learning Objectives	**Professional Competence** • Knowing and Understanding Content of Theoretical and Practical Relevance • Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance • Evaluate Content of Theoretical and Practical Relevance **Methodological Competence** • Problem-Solving & Critical Thinking • Scientific Methodology • Work Methods, Techniques, and Procedures • Information Literacy • Creativity & Innovation **Social Competence** • Written Communication • Oral Communication • Teamwork & Conflict Management • Intercultural Insight & Ability to Change Perspective **Self-Competence** • Self-Management & Self-Reflection • Ethical & Social Responsibility • Learning & Change

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Module Learning Objectives	Students... • understand the benefits of internal company data that can be used to manage the company. • use relevant key indicators correctly and are able to explain their benefits and drawbacks in specific situations. • evaluate various KPIs in terms of their quality and purpose in working towards targets. • know the benefits and drawbacks of data-driven performance management. • are able to critically evaluate the results of data analysis. • can analyze data using quantitative methods. • classify market developments and determine their effects on a company. • practice scientific research by writing an individual paper.
Module Content	• The principles of controlling, performance management, and data analytics • Key figures and KPIs • Writing an individual scientific paper
Links to other modules	This module is linked to the following modules: • w.BA.XX.2MAcc.XX • w.BA.XX.2FinAcc.XX
Digital Learning Resources	• Reader • Teaching Videos • Practice and Application Exercises (with Key) • Case Studies (with Key)
Methods of Instruction	• Problem-Oriented Teaching • Exercises • Lecture • Interactive Instruction • Case Studies • Literature Review • Project Work • Explorative Learning • Application Tasks • Presentation • Discussion Social Settings Used: • Individual Work • Group Work

Type of Instruction

	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	40 h	
Small Class	28 h	-	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	**56 h**	**40 h**	**84 h**

Performance Assessment

End-of-module exam	Form	Length (min.)	Weighting
-			
Permitted Resources			

Others	Assessment	Format	Length (min.)	Weighting
Written Assignment	Grade	Gruppenarbeit	0	50.00
Written Assignment	Grade	Einzelarbeit	0	50.00

Classroom Attendance Requirement	None
Compulsory Reading	

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Recommended Reading	- Franks, B. (2014). The Analytics Revolution. New Jersey: Wiley. ISBN 978-1-118-87367-. - Gilliland, M., Tashman, L. & Sglavo, U. (2015). Business Forecasting. New Jersey: Wiley. ISBN 78-1-119-22456-3. - Gleich, R. (2021). Performance Measurement. 3rd edition. München: Vahlen. ISBN 978-380066466. - Dzuranin, A., Geerts, G. & Lenk, M. (2022). Data and Analytics in Accounting: An Integrated Approach. 1st edition. New Jersey: Wiley. ISBN 978-1-119-80716-2. - Coenenberg, A., Salfeld, R. & Schultze, W. (2015). Wertorientierte Unternehmensführung. 3rd edition. Stuttgart: Schäffer-Poschel. ISBN 978-3791033723. - Reichmann, T., Kißler, M. & Baumöl, U. (2017). Controlling mit Kennzahlen. 9th edition. München: Vahlen. ISBN 9783800651160. - Klein, A. & Gräf, J. Reporting und Business Analytics. Haufe Group. ISBN 978-3-648-10722-2. - Gladen, W. (2014). Performance Measurement. 6th edition. Wiesbaden: Gabler. ISBN 978-3658051372.
Comments	The best 10% of the individual written assignments are given the opportunity to present their work to the class in a five-minute presentation. A bonus of 0.25 is added to the overall grade for this.