

Valid from 2025.HS

Module description: Controlling	
Module Code	w.MA.XX.CO-M3.16HS
ECTS Credits	6
Language of Instruction/Examination	German
Module Description	Students understand the importance of controlling as a management support tool and can apply advanced concepts and methods.
Organizational Unit	Institut für Financial Management (IFI)
Module Coordinator	Joachim Vogt
Deputy Module Coordinator	Gabriela Nagel
Program and Specialization	<ul style="list-style-type: none"> Accounting and Controlling
Legal Framework	Academic Regulations MSc in Accounting and Controlling dated 10.12.2015, Appendix to the Academic Regulations for the degree program in Accounting and Controlling, first adopted on 26.01.2016
Module Category	Module Type Compulsory
Prerequisite Knowledge	Basic knowledge of business accounting.
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> Professional Competence Methodological Competence Social Competence Self-Competence
Contribution to Program Learning Objectives	Professional Competence <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Problem-Solving & Critical Thinking Scientific Methodology Work Methods, Techniques, and Procedures Information Literacy Creativity & Innovation Social Competence <ul style="list-style-type: none"> Written Communication Oral Communication Teamwork & Conflict Management Intercultural Insight & Ability to Change Perspective Self-Competence <ul style="list-style-type: none"> Self-Management & Self-Reflection Ethical & Social Responsibility Learning & Change

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Module Learning Objectives	<p>Students...</p> <ul style="list-style-type: none"> • know the aims, tasks, and purpose of controlling and the main processes of controlling. • are able to calculate costs and revenues using cost accounting methods and analyze their composition. • understand the goals, purposes, types, and methods of traditional budgeting. • are familiar with the techniques of forecasting and performance analysis. • understand the purposes, objectives, content, and structure of internal management reporting. • are able to apply concepts, methods, and techniques in the analysis and management of costs. • are able to create different product and customer profitability analyses depending on the issue or analysis target. • are able to create budgets, forecasts, and internal income statements including analyses of variances and key figures. • are able to estimate future cost and earnings trends and assess plans or forecasts critically. • are able to transfer what they have learned to new/other enterprises and develop appropriate tools. • are familiar with the influencing parameters of the profit and loss statement and the liquidity statement and understand how these are controlled. • understand the relevance of Monte Carlo simulation for cost-based decisions and the development of risk controlling. • understand the influence, use and relevance of digitalization on controlling. • acquire the means to model and visualize controlling data using intelligent digital methods in a goal-oriented and meaningful way. • learn how to efficiently handle large amounts of data in a controlling context. • can apply digital methods to complex issues and work with them in a practical business context. 	
Module Content	<ul style="list-style-type: none"> • Controlling - Introduction; House of Controlling • Cost analysis and cost-oriented decision-making I - product perspective • Cost analysis and cost-oriented decision-making II - customer perspective • Cost analysis and cost-oriented decision-making III - price perspective • Instruments of cost management I - Activity-based costing • Instruments of cost management II - Life-cycle costing, target costing • Planning and budgeting • Reporting • Current developments in controlling - digitalization • Scenario analysis (Monte Carlo simulation) in the context of decision-making and risk-controlling • Digital data generation, modelling, and visualization • Practical implementation options and benefits of digital controlling instruments 	
Links to other modules	<p>This module is linked to the following modules:</p> <ul style="list-style-type: none"> • w.MA.XX.TAT-M8.22HS • w.MA.XX.PM-M12.16HS • w.MA.XX.FR-M1.16HS 	
Digital Learning Resources	<ul style="list-style-type: none"> • Reader • Practice and Application Exercises (with Key) • Case Studies (with Key) • Laptop with a Windows operating system 	
Methods of Instruction	<ul style="list-style-type: none"> • Literature Review • Lecture • Interactive Instruction • Case Studies • Application Tasks • Exercises • Explorative Learning 	<p>Social Settings Used:</p> <ul style="list-style-type: none"> • Group Work

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Type of Instruction		Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
	Lecture	65 h	-		
	Exercise	5 h	15 h		
	Project Work	15 h	30 h		
	Seminar	-	-		
	Total	85 h	45 h	50 h	
Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		Specified documentation	60	60.00
	Permitted Resources		Spec. calculator acc. to leaflet "Utilities"	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	Case study work and presentation	Grade	Gruppenarbeit	0	40.00
Classroom Attendance Requirement	Other Attendance at the presentation of project work is compulsory.				
Compulsory Reading					
Recommended Reading	<ul style="list-style-type: none"> • Tessier, S., Otley, D. (2012): „A conceptual development of Simons' Levers of Control Framework“, Management Accounting Research, Yr. 23, pp. 171-185. • Atrill, P., McLaney, E. (2018): „Management Accounting for Decision Makers“, 9th edition, London et al., Pearson • Schweitzer, M., Küpper, H.-U., Friedl, G., Hofmann, C., Pedell, B. (2015): Systeme der Kosten- und Erlösrechnung, 11th edition, Munich, Vahlen • Coenenberg, A.G., Fischer, T.M., Thomas, G. (2016): „Kostenrechnung und Kostenanalyse“, 9th edition, Stuttgart, Schäffer-Poeschel • Britzelmaier, B. (2020). Controlling. 3rd edition. München: Pearson. ISBN 978-3-86894-411-2. 				
Comments	The module grade will be rounded to quarter grades.				