

<b>Module PF 04</b>	Business Administration 2: Management Accounting and Control (Controlling)			
	<i>Betriebswirtschaftslehre 2: Controlling</i>			
	<b>Module type</b>		Required	
	<b>Module ID number</b>		-	
	<b>Credit points (LP)</b>		5 LP	
	<b>Semester hours per week (SWS)</b>		3 SWS	
	<b>Semester</b>	1st semester	<b>Workload (total)</b>	
	<b>Term</b>	Every fall semester (fall term)	<b>of which</b>	<b>Classroom hours</b>
	<b>Duration</b>	1 semester		<b>Self-study</b>
<b>Qualification objective:</b>	<p>Students who have successfully completed this module will be able to:</p> <ul style="list-style-type: none"> <li>(i) describe the basic theoretical concepts and models covered in the module, critically reflect on them, and adapt them as needed.</li> <li>(ii) apply the theories and models covered in the module to practical problems in a business context (e.g. in case studies).</li> </ul>			
<b>Expertise:</b>	<ul style="list-style-type: none"> <li>• The module teaches basic knowledge, methods and concepts of modern management accounting and management control. The module covers the following main topics in particular: Cost Concepts</li> <li>• Performance Measurement</li> <li>• Planning and Budgeting</li> <li>• Capital Budgeting</li> <li>• Cash Flow Analysis</li> <li>• Financial Statement Analysis</li> <li>• Management Control Systems</li> <li>• Strategic Control</li> <li>• Corporate Governance</li> <li>• Related Ethical Issues.</li> </ul>			
<b>Methodological competence:</b>	<ul style="list-style-type: none"> <li>• Theory-based argumentation or critical discussion of decisions in the subject areas dealt with</li> <li>• Basics of scientific work</li> <li>• Practical transfer of scientific findings</li> </ul>			
<b>Social and personal skills:</b>	<ul style="list-style-type: none"> <li>• Basic communicative competences</li> <li>• Ability to discuss and work in a team</li> <li>• Ability to self-organize and manage time</li> </ul>			
<b>Course and study formats:</b>	Lecture, Exercise			
<b>Module coordinator:</b>	Prof. Dr. Henning Schröder			
<b>Prerequisites:</b>	None			
<b>Applicable degree program:</b>	B.A. International Management – BWL			
<b>Language of instruction:</b>	English			
<b>Comments / Other:</b>	-			

<b>PF 04: Submodule 1</b>	<i>Business Administration 2: Management Accounting and Control (Controlling) - Lecture</i>				
	<i>Betriebswirtschaftslehre 2: Controlling - Vorlesung</i>				
	<b>Submodule number</b>	-	<b>Study Format</b>	Lecture	
	<b>Semester hours per week (SWS)</b>	2 SWS	<b>Workload (submodule)</b>	100 h	
	<b>Module Type</b>	Required	<b>of which</b>	<b>Classroom hours</b>	30 h
	<b>Planned Participants</b>	200		<b>Self-study</b>	70 h
<b>Preliminary examinations</b>	none				
<b>PF 04: Submodule 2</b>	<i>Business Administration 2: Management Accounting and Control (Controlling) - Exercise</i>				
	<i>Betriebswirtschaftslehre 2: Controlling - Übung</i>				
	<b>Submodule number</b>	-	<b>Study format</b>	Exercise	
	<b>Semester hours per week (SWS)</b>	1 SWS	<b>Workload (submodule)</b>	50 h	
	<b>Module Type</b>	Required	<b>of which</b>	<b>Classroom hours</b>	15 h
	<b>Planned Participants</b>	70		<b>Self-Study</b>	35 h
<b>Preliminary examinations</b>	None				
<b>PF 04: Module exam</b>	<i>Exam</i>				
	<i>Moduleprüfung</i>				
	<b>Exam number</b>	-	<b>Scope of the exam</b>	60 min	
	<b>Form of examination</b>	Written exam	<b>Exam preparation</b>	0 h (see comments)	
	<b>Graded exam?</b>	Yes			
	Comments regarding the module exam	Exam preparation takes place as part of self-study in SM 1 and 2.			
Letzte Änderung: 05.02.2026					