

2019.HS

| Module Name: Corporate Performance Management | |
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| Module Code | w.BA.XX.2CPM.XX |
| Module Description | Students are able to name the objectives of various relevant development lines in business performance management. In this way, they are able to classify the importance of performance management as part of the controlling function and elaborate on the contribution that controlling makes to management and information systems of capital markets. In this context, they are then able to elaborate on the key drivers of increased corporate value for selected issues in the sense of "advanced controlling" and apply them to complex/practical problem areas. |
| Program and Specialization | Business Administration - Accounting, Controlling, Auditing |
| Legal Framework | Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009 |
| Module Category | Module Type: Compulsory |
| | Program Phase: Main Study Period |
| ECTS | 6 |
| Organizational Unit | W Institut für Financial Management |
| Module Coordinator | Norbert Klingebiel (klin) |
| Deputy Module Coordinator | Oliver Vögele (voeg) |
| Prerequisite Knowledge | Basic principles of management accounting |
| Contribution to Program Learning Goals (Affected by 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 |
| Module Learning Objectives | Students... <ul style="list-style-type: none"> § are able to demonstrate the contribution that controlling makes to the provision of information. § are able to recognize reporting as an aid to the preparation of information and differentiate between the most important variants. § are able to make the connection between performance management and controlling. § are able to elaborate on the contribution made by various levers for increased value on improvements in corporate value. § are able to make concrete statements on the operating conditions of tools for the improvement of corporate value. § are able to consider all aspects of branch-specific features in the application of solution strategies. § are able to critically evaluate the knowledge value of personal/third party solutions. § are able to present the knowledge they have acquired. § are able to represent a point of view in a group context. § are able to work in groups to achieve a common aim. § are able to develop a willingness to engage fully with new developments in performance management. |

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| | § are able to recognize the distinctive features of different sectors by themselves and consider their influence in developing solution strategies | | |
| Module Content | § Provision of information by means of controlling § Reporting systems / reporting § Performance measurement as a management approach § Levers for increased value | | |
| Links to other modules | The content of this module is linked to the following modules: w.BA.XX.2FinAcc.XX w.BA.XX.2MAcc.XX | | |
| Methods of Instruction | § Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Problem-Oriented Teaching § Literature Review § Presentation § Discussion | Social Settings Used: Group Work | |
| Digital Resources | § Reader § Teaching Videos § Practice and Application Exercises (with Key) § Case Studies (with Key) § Multiple Choice Tests | | |
| 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 | |
| Performance Assessment | | | |
| End-of-module exam | Form | Length (min.) | Weighting |
| Written exam | Open book | 60 | 100,00 % |
| Permitted Resources | Free choice of calculator | With dictionary | |
| Others | | | |
| | Assessment | Length (min.) | Weighting |
| | - | - | - |
| Classroom Attendance Requirement | 0 % | | |
| Language of Instruction/Examination | German | | |
| Compulsory Reading | - | | |
| Recommended Reading | § Coenenberg, A., Salfeld, R. & Schultze, W. (2015). Wertorientierte Unternehmensführung. 3rd edition. Stuttgart: Schäffer-Poeschel. ISBN 978-3791033723. § Gladen, W. (2014). Performance Measurement. 6th edition. Wiesbaden: Gabler. ISBN 978-3658051372. § Gleich, R. (2011). Performance Measurement. 2nd edition. München: Vahlen. ISBN 978-3800637584. § Möller, K., Piwinger, M. & Zerfass, A. (2009). Immaterielle Vermögenswerte. 1st edition. Stuttgart: Schäffer-Poeschel. ISBN 978-3791028842. § Reichmann, T., Kißler, M. & Baumöl, U. (2017). Controlling mit Kennzahlen. 9th edition. München: Vahlen. ISBN 9783800651160. | | |
| Comments | - | | |