

Valid for 2023.FS

Module Name: Tools and Technology	
Module Code	w.MA.XX.TAT-M8.22HS
Module Description	The module provides a basic understanding of how technological developments affect the field of corporate financial management and the roles rated to it. To this end, the module first addresses fundamental digitization technologies. Students then learn about the effects of digitization on the function, organization, and processes of accounting & controlling. To this end, the module addresses conceptual principles as well as practical exercises and case studies.
Program and Specialization	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
ECTS	3
Organizational Unit	W Institut für Financial Management (IFI)
Module Coordinator	Ursina Hüppin (huep)
Deputy Module Coordinator	Gabriela Nagel (nail)
Prerequisite Knowledge	-
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	<ul style="list-style-type: none"> 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	<p>Students...</p> <ul style="list-style-type: none"> § are able to classify the effects of digital developments and the accompanying systemic support in accounting and controlling. § have an overview of the various factors influencing digitalization in accounting and controlling. § know the roles and competencies of their future work environment. § learn what controlling processes are affected by digitization and how they will change in the future. § understand modern (statistical) analysis methods and technologies that increasingly find their way into controlling, such as predictive analytics or business intelligence, and can apply selected methods independently. § learn how to use automation solutions such as RPA and are able to apply them. § can reiterate the imparted knowledge in exercises as well as exercise units in small groups, practice its application, and exchange ideas about the problems being dealt with. § work in groups to achieve a shared goal. § appreciate different points of view in the evaluation of solution strategies and problem areas.

Module Content	§ Basic digitalization technologies § Digitalization and ethics § Structuring the effects of digitalization on accounting & controlling § Digitalization and roles in accounting & controlling § Digitalization and organization in accounting & controlling § Digitalization and processes in accounting & controlling § Introduction to RPA as a digitalization technology to automate processes in accounting & controlling § Storytelling in accounting & controlling § Visualization and commenting in reporting § Business intelligence as a digitalization technology to automate processes in accounting & controlling § Introduction to artificial intelligence (AI) § Consolidation of business intelligence and AI in a practical context § Practical case studies and practice transfer		
Links to other modules	The content of this module is linked to the following modules: w.MA.XX.CFFM-M7.17HS w.MA.XX.CO-M3.16HS w.MA.XX.PM-M12.16HS		
Methods of Instruction	§ Lecture § Application Tasks § Case Studies § Exercises § Project Work	Social Settings Used: § Individual Work § Group Work	
Digital Resources	§ Reader § Teaching Materials § Practice and Application Exercises (with Key)		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Lecture	32 h	28 h	
Excercise	-	-	
Project Work	-	-	
Seminar	-	-	
Total	32 h	28 h	30 h
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
-	-	-	-
Permitted Resources	-		
Others	Assessment	Length (min.)	Weighting
Talk/oral presentation	Grade	30	50,00 %
Written Assignment	Grade	-	50,00 %
Students are not allowed to revise and resubmit performance assessment tasks.			
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Langmann, C. (2019). Digitalisierung im Controlling. Springer. ISBN 978-3-658-25016-4. § Keimer, I. & Egle, U. (2020). Die Digitalisierung der Controlling-Funktion: Anwendungsbeispiele aus Theorie und Praxis. Springer. ISBN 978-3-658-29195-2.		
Recommended Reading	§ Langmann, C. & Turi, D. (2021). Robotic Process Automation (RPA) - Digitalisierung und Automatisierung von Prozessen: Voraussetzungen, Funktionsweise und Implementierung am Beispiel des Controllings und Rechnungswesens. 2nd edition. Springer. ISBN 978-3-658-34679-9. § Weber, J. & Schäffer, U. (2020). Einführung in das Controlling. 16th edition. Schäffer-Poeschl. ISBN 978-3-7910-4333-3. § Additional online sources on business intelligence/AI will be available on Moodle prior to the start of the first class.		
Comments	-		