

Controlling	
Financial Controlling and Reporting	
Code: IM2CONT	
Lecturers Prof. Dr. Georg Erdmann Roberto Livieri	Module Coordinator Prof. Dr. Georg Erdmann
<p>Intended Learning Outcomes</p> <p>The student knows different approaches to controlling and is able to discuss applicability of academic views.</p> <p>The student knows main controlling tasks and instruments.</p> <p>The student is able to understand different organisation forms for controlling and discuss their respective pros and cons.</p> <p>The student is able to understand relationships between financial accounting, cost accounting and controlling.</p> <p>The student can apply different ways to measure corporate success and understand implications on corporate results.</p> <p>The student is able to name steps in the corporate strategy process and understands controlling tasks in generating strategy and maintaining the strategy process.</p> <p>The student knows the intention, use and variety of management ratios and is able to discuss their applicability.</p> <p>The student understands the need for and the process of corporate planning with focus on operative budgeting instruments and is able to execute an operative planning.</p> <p>The student knows different methods to forecast results and is able to forecast results.</p> <p>The student knows different See possibilities to calculate deviations and is able to derive control measures</p> <p>The student knows criteria to structure corporate reports and is able to generate them.</p> <p>The student knows the importance of IT systems for controlling tasks and is able to apply SAP as example on basic controlling issues.</p>	
<p>Content</p> <p>Courses in the Module</p> <ul style="list-style-type: none"> ● Controlling ● Introduction to SAP <p>Detailed Course Description</p> <ul style="list-style-type: none"> ● Introduction to Controlling: What is controlling? ● Accounting fundamentals for controlling ● Strategic controlling ● Operative controlling <ul style="list-style-type: none"> ○ Management ratios ○ Corporate planning and corporate budgeting ○ Forecasting ○ Monitoring / control / deviation analysis ○ Reporting ● Introduction to and application of SAP-CO 	

Teaching & Learning Methods <ul style="list-style-type: none"> • Interactive lectures with integrated exercises • Case studies in SAP
Media Presentations with projector / whiteboard / SAP system
Relation / Interface to other Courses ---
Additional Information The course is divided into a lecture and a compulsory SAP workshop
Literature Recommended Reading <ul style="list-style-type: none"> • Péter Horváth: Controlling, 12th edition, Franz Vahlen publishing house, Munich, 2011 • Jürgen Weber; Utz Schäffer: Einführung in das Controlling, 14th edition, Schäffer-Poeschel publishing house, Stuttgart, 2014. Additional Reading <ul style="list-style-type: none"> • Neely, Sutcliff, Heyns: Driving value through strategic planning and budgeting, New York, 2001 • Management magazines: Controller Magazin, Controlling & Management Review

Organisation

ECTS Credits 5	Contact Hours 4	Language of Instruction English
Type of Module Compulsory	Offered Summer semester	Duration 1 semester
Semester of Study 2 nd year, 4 th semester		
Prerequisite for Participation See §6 Study- and Examination Regulations		
Recommended Requirements <ul style="list-style-type: none"> • Read the books • Study notes taken in class • Participate in the lecture 		
Workload and Breakdown of Credits 5 ECTS x 30 hours = 150 hours, made up of:		
Course Attendance 60 hours	Preparation / Homework / Self-study 30 hours	Time for Exercises and Group Work 30 hours
Semester Project / Presentation Preparation ---	Exam Preparation 30 hours	Duration of Examination 60 minutes
Prerequisite for Award of Credit Points Passing the examination at the end of the semester		
Examination requirements Written examination	Weighting of Final Grade Written examination: 100%	