

Course title	<i>Financial Controlling of Services</i>
Course code	<i>WINB771D</i>
Module coordinator	<i>Miriam Heinrich</i>
Lecturer	<i>Prof. Dr. Bleiweis</i>
Level of course	<i>Bachelor</i>
Recommended prerequisites	<i>Business Administration, Cost Accounting, Accounting and Balancing</i>
Type of course	<i>Lecture</i>
Weekly lecture hours (SWS)	<i>4</i>
ECTS credits	<i>5</i>
Workload	<i>120h in total, 60h course attendance, 60 h self-study</i>
Assessment (grading; pass/fail)	<i>graded</i>
Regular cycle	<i>Each semester</i>
Language of instruction	<i>English</i>
Contents:	<ol style="list-style-type: none"> <i>1. Panorama of Cost Accounting</i> <i>2. Multi-Level Contribution Margin Accounting</i> <i>3. Activity Based Costing</i> <i>4. Target Costing</i> <i>5. Case Studies: Analysis of Income Statements</i> <i>6. Approaches of Corporate Management</i>
Learning outcome (competencies):	<i>The students will be able to analyze methods of cost accounting and financial controlling. They can a) identify their elements, b) recognize the underlying functionalities and assign them to the fields of accounting and business administration as well as c) point out their applicability and limitations, so as to later demonstrate responsibility when deciding about their practical application and evaluating their significance.</i>
Teaching methods	<input checked="" type="checkbox"/> Lecture <input type="checkbox"/> Group work <input checked="" type="checkbox"/> Exercises <input type="checkbox"/> Simulation <input type="checkbox"/> Video feedback <input type="checkbox"/> Others:
Assessment methods	<i>Written exam</i>
Recommended reading	<i>Coenenberg: Kostenrechnung und Kostenanalyse Hummel, Männel: Kostenrechnung, Weber: Introduction to Controlling, Ziegenbein: Controlling</i>
Additional information	<i>You can take either this lecture or WINB781E Financial Controlling of Purchasing and Sales, but not both!! If you are interested, please get in contact with the lecturer by email for scheduling an appointment to check on your level of knowledge.</i>
Recognition of credits	