

t.CTR - Controlling

Person responsible for the course: Felix Schuler, shuf
Credits: 2
Valid for: 2009/2010
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Learning objectives:

The students

- know the concept of controlling,
- understand the functional principle of the different management accounting systems and are able to apply and interpret management accounting,
- know further controlling tools such as indicators, analysis, investment analysis, break-even, analysis.

Course content:

- concept and aims of controlling
- introduction to management accounting
- structure of direct costing
- calculation
- indicators analysis, investment analysis, break-even analysis

Previous knowledge:

BWP1 and BWP2

Teaching method:

Type of lesson:	Number of lessons per week:
Lecture	14x2L
Tutorial/Practicum	
Group teaching	
Block instruction	
Seminar	

Assessment:

According to the table or as specified in writing by the lecture at the beginning of the semester!

Number	Type	Weighting
1	End of term exam	2
	Exam during the semester	
	Further assessments	

Language of instruction:

Deutsch

Instruction material:

handout (powerpoint slides)

book:

Comments:

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