

Corporate Governance and Control

1	Module Number 0981	Program Degree TBB	Semester 6	Offered in ☒WS ☒SS	Duration 1 Semester	Module mandatory	Workload (h) 120	ECTS Credits 4
2	courses		Teaching – and learning forms		Contact hours		Self study	language
	a)	Corporate Governance and Ethics	Vorlesung mit Übungen		(SWS) 2	(h) 30	(h) 30	english
	b)	Advanced Management Accounting	Vorlesung mit Übungen		2	30	30	english
3	<p>Learning Outcomes and Competences Nachdem das Modul erfolgreich absolviert wurde, können die Studierenden...</p> <p>Knowledge and Understanding</p> <ul style="list-style-type: none"> ... understand and explain basic concepts of corporate governance. ... describe how ethics affects business decisions. ... understand and explain advanced concepts of management accounting. ... understand how methods and tools from data analytics can help to solve management accounting problems. ... understand and know basic concepts of data visualization for management accounting. <p>Use, Application and Generation of Knowledge</p> <ul style="list-style-type: none"> ... apply corporate governance concepts to business decisions. ... analyze how corporate governance and ethics affect decisions. ... understand the importance of good corporate governance. ... analyze solutions to advanced coordination problems in decentralized companies. ... understand how management accounting and corporate governance interact. ... apply data visualization concepts to present management accounting data. <p>Communication and Cooperation</p> <ul style="list-style-type: none"> ... discuss current problems in corporate governance and develop possible solutions. ... apply methods of corporate governance to problems and develop conclusions. ... model decentralized coordination problems and develop and calculate solutions. ... present and discuss current problems in management accounting. ... apply concepts of corporate governance and management accounting to compensation issues. ... communicate accounting data with the help of data visualization. <p>Scientific Self-Conception/ Professionalism</p> <ul style="list-style-type: none"> ... develop recommendations to corporate governance and management accounting problems. ... justify possible solutions using the theoretical and methodological background of the field. 							
4	<p>Content</p> <p>a) Corporate Governance and Ethics: Introduction to Corporate Governance and governance systems. Several potential corporate governance problems in companies are explained and discussed as well as the instruments to deal with these problems. Principal-Agent-Theory as a source of corporate governance conflicts.</p> <p>b) Advanced Management Accounting: Understand problems in decentralized companies. Applying tools like transfer pricing to solve these problems. Introduction to principal-agent-theory and relation to management accounting problems, e.g. performance measurement and executive compensation problems. Using Accounting as a source of information. Application of concepts from Data Analytics to solve management accounting problems. Especially basic concepts of data visualization in accounting will be covered and applied using a software (e.g., Tableau, PowerBI, SAS, ...).</p>							
5	<p>Participation Requirements</p> <p>Mandatory: completed first period of studies Recommended: 0966 Wirtschaftswissenschaften 6, 0962 Wirtschaftsinformatik 2</p>							

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6	<p>Examination Forms and Prerequisites for Awarding ECTS Points</p> <ul style="list-style-type: none"> • Advanced Management Accounting (60 minutes written examination) • Corporate Governance and Ethics (written report, not graded)
7	<p>Further Use of Module</p> <p>Compulsory module for the Bachelor programme in Internationale Technische Betriebswirtschaft (TBB). The module is used in the modules 0925 Abschlussarbeit and 0926 wissenschaftliches Projekt.</p>
8	<p>Module Manager and full time lecturer</p> <p>Prof. Dürr (MV) / Prof. Brauner</p>
9	<p>Literature</p> <p>a)</p> <ul style="list-style-type: none"> • Larcker/Tyan (2015): Corporate Governance Matters: A closer look at organizational choices and their consequences, 2nd edition, Pearson. • Tricker (2015): Corporate Governance: Principles, Policies, and Practices, Oxford University Press. <p>b)</p> <ul style="list-style-type: none"> • Christensen/Demski (2002): Accounting Theory, McGrawHill • Demski (2008): Managerial Uses of Accounting Information, Springer.
10	<p>Last update 26.06.2019</p>