

Advanced Management Accounting & Control

Module Code: DLMBACCE1

Module Type see curriculum	Admission Requirements none	Study Level MA	CP 5	Student Workload 150 h
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Semester / Term see curriculum	Duration Minimum 1 semester	Regularly offered in WiSe/SoSe	Language of Instruction and Examination English
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Module Coordinator

Prof. Dr. Gerhard Sälzer (Advanced Management Accounting & Control)

Contributing Courses to Module

- Advanced Management Accounting & Control (DLMBACCE01)

Module Exam Type

Module Exam

Study Format: Distance Learning
Exam, 90 Minutes

Split Exam

Weight of Module

see curriculum

Module Contents

- Controllanship and the CFO: Core Competencies, Organization, and Strategies
- Contingency Theory and Management Accounting and Control
- Levers of Control
- Behavioral Management Accounting and Control
- Transfer Pricing, and Corporate and Shared Service Centers
- Balance Scorecard, Executive Remuneration, and Control
- Product Life Cycle, Business Strategy, and Control

Learning Outcomes**Advanced Management Accounting & Control**

On successful completion, students will be able to

- Describe how controllership is set up in international companies.
- Explain how management accounting and control have to consider the contingencies under which they are set up.
- Design management accounting and control processes specific to the contingencies characterizing a specific company.
- Utilize management accounting and control processes to address strategic uncertainties and support organizational learning.
- Design, evaluate, and optimize management accounting and control systems and practices to influence the behavior of managers and employees.
- Identify the importance of transfer pricing for multinational groups.
- Discuss the role of the CFO in an international company.

Links to other Modules within the Study Program

This module is similar to other modules in the field(s) of Finance & Tax Accounting

Links to other Study Programs of the University

All Master Programmes in the Business & Management field(s)

Advanced Management Accounting & Control

Course Code: DLMBACCE01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

This course deals with advanced aspects of management accounting and control. Students will understand how controllership is set up in international companies and explore the contingencies of management accounting and control, e.g. strategy, organizational life cycle phase, size, and ownership structure. The course also introduces the concept of the levers of control and highlights not only the traditional feedback and constraining function of control systems, but also the learning and expanding function of these control levers. As management accounting and control ultimately aims to influence the behavior of managers and employees when implementing the organization's goals, behavioral aspects must be considered. Constraints such as limitations concerning the information processing capabilities of managers have to be taken into account when designing management control systems. Furthermore, as companies grow larger and operate in different countries, transfer pricing systems for controlling corporate and shared service centers have to be set up. Upon completion of this course, students will also understand the consequences of different approaches to transfer pricing.

Course Outcomes

On successful completion, students will be able to

- Describe how controllership is set up in international companies.
- Explain how management accounting and control have to consider the contingencies under which they are set up.
- Design management accounting and control processes specific to the contingencies characterizing a specific company.
- Utilize management accounting and control processes to address strategic uncertainties and support organizational learning.
- Design, evaluate, and optimize management accounting and control systems and practices to influence the behavior of managers and employees.
- Identify the importance of transfer pricing for multinational groups.
- Discuss the role of the CFO in an international company.

Contents

1. Controllershship and the CFO: Core Competencies, Organization, and Strategies
 - 1.1 Management Accounting and Control
 - 1.2 Core Competencies of CFOs and Controllers
 - 1.3 Controllershship Strategies
 - 1.4 Organization of the Controller and Finance Unit
2. Contingency Theory and Management Accounting and Control
 - 2.1 Contingency Theory
 - 2.2 Differences in Management Accounting and Control According to Different Contingencies
 - 2.3 Limitations of Contingency Theory
3. Levers of Control
 - 3.1 Levers of Control
 - 3.2 Implications of the Levers of Control for the Management Accounting and Control Function
 - 3.3 Instruments for Different Levers of Control
4. Behavioral Management Accounting and Control
 - 4.1 Cognitive and Behavioral Constraints of Managers
 - 4.2 Implications for the Design of Management Accounting and Control Systems
 - 4.3 Behavioral Aspects of Implementing Management Control Systems
5. Transfer Pricing, and Corporate and Shared Service Centers
 - 5.1 Transfer Pricing Methods
 - 5.2 Transfer Pricing in Multi-National Companies
 - 5.3 Organizing Corporate Centers and Allocation of Their Costs
 - 5.4 Organizing and Pricing of Shared Service Centers
6. Balance Scorecard, Executive Remuneration, and Control
 - 6.1 Balanced Scorecard: An Overview
 - 6.2 Measures in Balanced Scorecard
 - 6.3 Agency Theory and Balanced Scorecard
 - 6.4 Implications of Balanced Scorecard on Control

7. Product Life Cycle, Business Strategy, and Control
 - 7.1 An Overview of Product Life Cycle
 - 7.2 Stages of Product Life Cycle and Business Strategy
 - 7.3 Implications of Product Life Cycle on Control

Literature

Compulsory Reading

Further Reading

- Hilton, R. W. (2008). *Managerial accounting: Creating value in a dynamic business environment* (8th ed.) (pp. 754–756). New York, NY: McGraw-Hill.
- Kaplan, R. S., & Norton, D. P. (1996). *The balanced scorecard: Translating strategy into action* (pp. 43–167). Boston, MA: Harvard Business School Press.
- Riahi-Belkaoui, A. (2001). *Behavioral management accounting* (pp. 115–138). Westport, CT: Quorum Books. (Database: EBSCO).
- Simmons, R. (1995). *Levers of control: How managers use innovative control systems to drive strategic renewal*. Boston, MA: Harvard Business School Press.
- Weber, J. (2011). The development of controller tasks: Explaining the nature of controllership and its changes. *Journal of Management Control*, 22, 25–46.

Study Format Distance Learning

Study Format Distance Learning	Course Type Online Lecture
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Information about the examination	
Examination Admission Requirements	BOLK: yes Course Evaluation: no
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	Contact Hours	Tutorial	Self Test	Independent Study	Hours Total
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
<input type="checkbox"/> Learning Sprints® <input checked="" type="checkbox"/> Course Book <input type="checkbox"/> Vodcast <input checked="" type="checkbox"/> Shortcast <input checked="" type="checkbox"/> Audio <input checked="" type="checkbox"/> Exam Template	<input type="checkbox"/> Review Book <input type="checkbox"/> Creative Lab <input type="checkbox"/> Guideline <input type="checkbox"/> Live Tutorium/Course Feed <input checked="" type="checkbox"/> Slides