

Georg-August-Universität Göttingen Kassel/Witzenhausen		6 C 4 SWS
Modul M.SIA.E17M: Management and management accounting		
Lernziele/Kompetenzen: The main aim of the module is to acquaint students with the theory and practice of management and management accounting/control, and the role of environmental, social and governance issues therein. More specifically, the aims of the module are: <ul style="list-style-type: none"> - To provide students with insights into different theoretical perspectives; an understanding of the implicit assumptions held by each perspective as well as the implications of these perspectives for management practice and research; - To provide students with the conceptual and practical skills necessary to effectively understand and critically analyse management/corporate practice; - To provide students with practical experience in and knowledge about “managing and accounting for sustainability”; - To enable students to understand why traditional accounting and accountability do not serve managers and other corporate stakeholders well in the light of increasing demands for social accountability, transparency and social responsibility. 		Arbeitsaufwand: Präsenzzeit: 60 Stunden Selbststudium: 120 Stunden
Lehrveranstaltung (Vorlesung und Seminar): Inhalte: <ul style="list-style-type: none"> - The fundamentals of management practice, the roles and functions undertaken by managers; - The development and evolution of management theory; - A critical reflection on the wider responsibilities of management (incl. moral decision-making, managing for sustainability); - An introduction to the traditional accounting and accountability theory and practice; key management accounting and control systems and concepts; performance measurement and management; - The developments in new accounting and accountability tools and their role (and limitations) in supporting managerial decision making and increasing transparency on environmental, social and sustainability performance. 		4 SWS
Prüfung: Presentation of group work results (50% of overall assessment); written exam (50%)		
Zugangsvoraussetzungen: Keine	Empfohlene Vorkenntnisse: Keine	
Sprache:	Modulverantwortliche[r]:	

Englisch	Prof. Dr. Christian Herzig
Angebotshäufigkeit: jedes Wintersemester; Witzenhausen	Dauer: 1 Semester
Wiederholbarkeit: Zweimalig	Empfohlenes Fachsemester:
Maximale Studierendenzahl: 35	

Bemerkungen:

Lectures and short lectures combined with facilitated group discussion; seminars include case study-based group work and exercises