# wir851 - Corporate Governance and Control

<table>
<thead>
<tr>
<th>Module label</th>
<th>Corporate Governance and Control</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir851</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
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**Used in course of study**
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration > Mastermodule
- Master's Programme Business Administration, Economics and Law > Schwerpunkt "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Administration, Economics and Law > Schwerpunkt "Management, Entrepreneurship, Controlling" (ManECo)
- Master's Programme Business Informatics > Module der Wirtschafts- und Rechtswissenschaften (Master)

**Contact person**
- Module responsibility
  - Remmer Sassen
- Authorized examiners
  - Die im Modul Lehrenden

**Entry requirements**
none

**Skills to be acquired in this module**
By the end of the course students should develop and understand the basic concepts, analytical techniques, instruments and systems to control sustainable corporate success. The students further identify the theoretical background of corporate governance and how corporate governance mechanisms work. Moreover, they develop an up-to-date and mainly practitioner-oriented profile of corporate governance and control systems. They are aware of a controller’s relevance as a corporate conscience and the meaning of controlling as a corporate service. In addition, students identify strategic, operational and department-specific characteristics of corporate control. They argue how to ensure the quality of data and the development of decision-making relevant information. Paper discussions further complement the students’ profile by highlighting current and special issues in the field of corporate governance and control. In summary, students link economic, methodological, and cultural aspects to their personal profile and assess whether an activity as a controller fits to their personal plan for future employment. They further strengthen their ability to develop sustainable solutions for comprehensive and specific economic issues.

**Module contents**
In the beginning, the course provides an overview of the historic development as well as conceptions of corporate governance and control in the literature and in practice. It further embeds the role of corporate governance and control within strategic and operational corporate management. The course is further separated in different parts to ensure students’ ability to identify and understand decision-making, coordination and monitoring aspects of corporate governance and control. As such, students analyse corporate actions via the following instruments:
- SWOT-Analysis
- Porter’s Five Forces Model
- Portfolio Analysis
- Strategic Cost Management
- Linear Programming
- Break-Even Analysis
- Value Based Management
- Ratio Analysis
- Balanced Scorecard
- Variance Analysis

**Reader’s advisory**

**Links**
http://www.uni-oldenburg.de/accounting/

**Languages of instruction**
German, English

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Module level**
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**Modulart**
je nach Studiengang Pflicht oder Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<tbody>
<tr>
<td>Final exam of module</td>
<td>at the end of the semester</td>
<td>1 Hausarbeit oder 1 Referat oder 1 Klausur oder 1 mündliche Prüfung oder 1 Portfolio oder</td>
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<td>1 Projektbericht</td>
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<tr>
<th>Course type</th>
<th>Comment</th>
<th>SWS</th>
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<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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<tr>
<td>Exercises</td>
<td></td>
<td>2.00</td>
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<td>28 h</td>
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**Total time of attendance for the module**

56 h