**Module/Course Description/Syllabus**

<table>
<thead>
<tr>
<th>Module:</th>
<th>Multidisciplinary Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module courses:</td>
<td>Strategic Controlling</td>
</tr>
<tr>
<td>Course Title:</td>
<td>Strategic Controlling</td>
</tr>
<tr>
<td>Recommended alternative module or courses:</td>
<td>none</td>
</tr>
<tr>
<td>Study Cycle:</td>
<td></td>
</tr>
<tr>
<td>Frequency:</td>
<td></td>
</tr>
<tr>
<td>Language competence Level:</td>
<td></td>
</tr>
<tr>
<td>Responsible for the Module/Course:</td>
<td></td>
</tr>
<tr>
<td>Lecturer/s:</td>
<td>Prof. Dr. Gabriele Palozzi</td>
</tr>
<tr>
<td>Type of course:</td>
<td></td>
</tr>
<tr>
<td>Mode of delivery:</td>
<td></td>
</tr>
<tr>
<td>Language of Instruction:</td>
<td></td>
</tr>
<tr>
<td>Teaching Methods:</td>
<td></td>
</tr>
<tr>
<td>Work parameters:</td>
<td></td>
</tr>
<tr>
<td>Contact hours in lecture form</td>
<td></td>
</tr>
<tr>
<td>Exercises (hours)</td>
<td></td>
</tr>
<tr>
<td>Self-studies (hours)</td>
<td></td>
</tr>
<tr>
<td>All together (hours)</td>
<td></td>
</tr>
<tr>
<td>ECTS-Credits:</td>
<td></td>
</tr>
<tr>
<td>Number of Participants:</td>
<td></td>
</tr>
<tr>
<td>Length of programme:</td>
<td></td>
</tr>
<tr>
<td>Use for other studies:</td>
<td></td>
</tr>
</tbody>
</table>
## Module/Course Description/Syllabus

### Prerequisites:
- excellent English skills

### Learning outcomes:

**Aims of the course**
1) Learning skills:
- Introduction to significance of strategic decisions
- Introduction of the broad concept of Managerial Controls aimed at Business Planning
- Introduction to Process Benchmarking and Service Costing under constrained resources
- Understanding techniques for mapping service process delivery
- Understanding techniques for Performance Measurement and Management
2) Applying knowledge and understanding:
- Identification types of the strategic process control & tool management of the strategic target analysis as well as mapping activities in connection with service delivery processes
- Importance of performance measurement, assessment of the achieved performance & improvement potentials of the performance
- Fixing goals, targets and presenting them, for example by solving case studies
3) Making judgements; Comprehension of:
- Internal business reports & "value" created by a particular business area and/or department
- Potential business problems as objects of strategic controls
- Complexity and thresholds given by external environment and roles
4) Communication skills:
- Discussion of case studies and exercises using the appropriate terminology
- Provision of internal reports for management information
- The use of tools to represent the reality of the business

### Content:

**Topics Content**
- From managerial controlling to strategic controlling: Relationship in the focus of the planning and control cycle
- Concept of performance
- From performance measurement to performance management
- The value-based healthcare principles
- Target costing
- Mapping of the service provision: Activity-based costing & time-controlled ABC
  - Insights from empirical studies on TD-ABC
- Benchmarking and variance analysis
- Responsibility Accounting
- Business planning: Form strategic to operational goals
- Master budget
- Business Model Canvas:
  - Empirical sample/exercise
- Balanced Scorecard
- Evaluation of investments; Hospital-based health technology assessment:
  - The “Health Technology Balanced Assessment” model
  - Findings form empirical Researches
### Examination Regulations:

Oral exams with poster discussion in a group of 4/5 students

### Assessment methods/
components:

Assessment methods: Questions and considerations about the entire course program, including case study resolution and personal assessment by students.

Components:
- Dr. Gabriele Palozzi
- Prof. Silvia Straub

### Assessment criteria:

### Planned learning activities and teaching methods:

The course consists of a combination of lectures, problem solving, case studies and interactive class discussions.
### Required reading and other learning resources/tools:

- Papers: Important papers considered by the lecturer, which can be viewed in Moodle.
- Class materials: Slides and research materials provided by the lecturer that can be downloaded from Moodle.

### Recommended reading and other learning resources/tools:


### Additional information:

- Di, 31.03. 14.00 - 17.15 Uhr
- Mi, 01.04. 08.15 - 13.15 Uhr
- Fr, 03.04. 10.50 - 13.15 Uhr
- Di, 14.04. 11.45 - 15.30 Uhr
- Mi, 15.04. 10.05 - 13.15 Uhr
- Di, 28.04. 11.45 - 15.30 Uhr
- Di, 05.05. and Di, 12.05: 11.45 - 15.30 Uhr
- Fr, 15.05. 08.15 - 13.15 Uhr