Annex 2: Module description for the Consecutive Degree Programme in Business & Economics leading to the award of Master of Science

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Specialization module

Module number	261033-312 (version 01)
Module name	Life Cycle-oriented Management
Module coordinator	Professorship Business Administration III – Management Accounting and Controlling
Content and qualification objectives	Content: The module provides an overview of life cycle models and -concepts. Subsequently, students are presented lifecycle-related design tasks and the respective tools, that are relevant for the strategic management. The focus is on selected lifecycle-related decision models and methods such as: • Life Cycle Costing/Total Cost of Ownership • Dynamic investment accounting for profitability, service life and replacement timing decisions • Flow cost accounting • Key figures and key figure systems • Business model development Qualification objectives: The participants of the module are familiar with and can explain life-cycle decisions from a business perspective and have also gained specific knowledge regarding methods for preparing decisions.
Teaching methods	The module teaching methods are lecture and exercise course. Lecture: Life Cycle-oriented Management (2 teaching units) Exercise course: Life Cycle-oriented Management (1 teaching unit) The classes will be conducted in English.
Requirements for participation (recommended knowledge and skills)	none
Module application	
Requirements for the award of credit points	Successfully passing the module examination is required for the awarding of credit points.
Module examination	The module examination consists of one assessment component.
	90-minute written examination on Life Cycle-oriented Management (Examination number: 61420) The assessment component must be taken in English.
Credits and grades	This module is worth 5 credit points.
	Section 10 of the Examination Regulations specifies how the assessment component is assessed and how the module grade is calculated.
Frequency	The module is offered each academic year, normally in the summer semester.
Number of hours	The module requires students to complete a total of 150 study hours.
Module duration	Under normal circumstances, the module is completed in one semester.