**Master course IT Controlling / management accounting**

1 the controlling concept in the information society

1.1 introduction

1.2 The company's system of standards

1.3 Thinking in effect chains and effect networks

1.4 Networking of operative and strategic controlling control loops

1.5. Controlling toolboxes

1.6 Goal formulation through goal agreement.

1.7 Target control in the control loop.

1.8 Target fulfillment in the control loop

1.9 Minimum modules for an IT-supported controlling concept

2 IT-Controlling-Concept

2.1 Definition IT-Controlling.

2.2 IT in transition

2.3 Classification in the controlling concept

2.4 design options

2.5 features

2.6 tools

2.7 Cooperation of IT controller service and CIO

2.8 Why IT Controller Service?..

2.9 IT support for the IT controller service

3 Use of strategic IT controlling tools

3.1 IT Strategy..

3.1.1 Expression

3.1.2 Development of an IT strategy

3.1.3 Practical examples

3.2 IT standardization.

3.2.1 Introduction

3.2.2 Total Cost of Ownership von Informationsystems...

3.2.3 IT workplace management

*3.2.4 Case study on IT standardization*

*3.2.5 Case study on the use of open source in medium-sized companies.*

3.3 IT Balanced Scorecard

3.3.1 Basics of the Balanced Scorecard method

3.3.2 Use of the balanced scorecard in the IT controlling concept

3.3.3 Evaluation of the balanced scorecard in the IT controlling concept

3.3.4 Software tools for the Balanced Scorecard

3.4 IT portfolio management

3.4.1 Life cycle model

3.4.2 Practical examples of project portfolio management

3.4.3 Evaluation of IT security projects

3.5 Valuation of the IT

3.5.1 problem

3.5.2 Methods for determining the value of IT

4 Use of operational IT controlling tools.

4.1 IT cost and performance calculation

4.1.1 Why IT cost and performance accounting?

4.1.2 Design levels in IT cost management

4.1.3 Purpose and benefits..

4.1.4 Structure of IT cost and performance accounting.

4.1.5 IT cost types, IT cost centers and IT order accounting..

4.1.6 IT cost unit accounting.

4.2 IT key figures.......

4.2.1 Overview.

4.2.2 IT KPI Systems.

4.2.3 Implementation...

4.2.4 Use of IT KPIs...

4.3 Service Level Agreements

4.3.1 Expression

4.3.2 Content......

4.3.3 Introduction and Evaluation

4.4 IT project management

4.4.1 Controlling of IT projects..

4.4.2 Introduction of individual software

4.4.3 Introduction of standard software

4.4.4 Case study for the introduction of standard business software

4.5 IT process management

4.5.1 Basic concepts of process management

4.5.2 Business Process Outsourcing

4.5.3 IT-Outsourcing

4.5.4 Outsourcing service providers

4.5.5 Outsourcing contract drafting.

4.5.6 IT outsourcing case study

4.5.7 IT process management with ITIL.

4.5.8 Use of key performance indicators for ITIL processes

5 Cost accounting for IT controllers....

5.1 Cost accounting as part of accounting

5.2 Basic elements of cost accounting

5.3 Basic concepts in the system of productive factors

5.4 Basic concepts of cost theory...........

5.5 Basic concepts of fixed cost theory. operational adjustment processes.

5.6 Basic Types of

5.7 Cost type calculation

5.8 Theoretical basic concepts of imputed costs.

5.9 Basic concepts of the one-step operational accounting sheet.

6 Contribution margin accounting for IT controllers.

6.1 Basics of contribution margin accounting..

6.2 Explanation of terms and numerical examples

6.3 Absolute and relative contribution margins

6.4 Basic types I and II of partial costing

6.5 Glossary of contribution margin accounting

7 Activity-based costing for IT controllers

7.1 emergence

7.2 Conceptual basics

7.3 Case study for activity-based costing

7.4 Consequences for strategic cost management

7.5 Critical Appraisal.

8 Target Costing for IT Controllers...

8.1 Target costing method

8.2 Process flow of target costing.....

8.3 Experience and practical example

8.4 Implementation of the target costing process