

## Second (repeated) completion of ACM 01

Dear Students,

We have been approached multiple times regarding the question of whether it is possible to take the course *Strategic Management Accounting* in scope of ACM 01 if ACM 01 has already been passed under the supervision of Professor Berens. We would like to offer the following information to proactively address potentially open questions:

- You can take *Strategic Management Accounting* even if you have already completed ACM 01 by passing *Konzepte und Instrumente des Controlling*.
- If both courses are completed successfully,
  - both achieved grades will be listed under ACM 01 in your summary of grades.
  - it will not be identifiable on your transcript of records that you have completed ACM 01 twice (the courses' names are listed without the module id).
- A grade that has been achieved by passing *Konzepte und Instrumente des Controlling* cannot be improved/replaced by taking the exam of *Strategic Management Accounting*.
- In principle, *Strategic Management Accounting* can be further completed in scope of ACM 15. However, it is strongly recommended that you use this module for other courses as intended.

If you have any further questions, you may reach us via [management.control@wiwi.uni-münster.de](mailto:management.control@wiwi.uni-münster.de).

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