<table>
<tr><td colspan="8">Principles of Business Administration</td><td>Module ID
5 MG 82</td></tr>
<tr><td>No.</td><td>Workload</td><td>Credit points</td><td>Study semester</td><td>Frequency</td><td>Sem.</td><td>Dura-tion</td><td>Type</td><td>Q-level</td></tr>
<tr><td></td><td>150 h</td><td>6</td><td>1st sem.</td><td>Annual</td><td>Winter</td><td>1 sem.</td><td>Compulsory</td><td>B.A.</td></tr>
<tr><td>1</td><td colspan="2">Course type</td><td>Contact time</td><td>Self-study</td><td colspan="2">Forms of teaching (learning methods)</td><td>Planned group size</td><td>Language</td></tr>
<tr><td></td><td colspan="2">Sem. lessons</td><td>4 SCH/60 h</td><td>90 h</td><td colspan="2">Lecture, case studies, exercises</td><td>35</td><td>German</td></tr>
<tr><td>2</td><td colspan="9">Learning outcomes/competences
On successful completion of the module, students have the following knowledge and skills:
• They are able to explain and differentiate the basic terms and knowledge objects of general business administration.
• They are able to define and describe central business issues and approaches to finding solutions in performance management, finance and supporting management functions.
• They are able to utilise the first holistic and overarching understanding of businesses and companies that they acquire and to use it for specific case examples.
• They are able to work on and understand first scientific texts independently.
• They are able to autonomously absorb and process knowledge. The digital learning tool promotes the autonomous acquisition of knowledge, reading skills and digital skills.</td></tr>
<tr><td>3</td><td colspan="9">Contents
Introduction to the professional field
Introduction to economic thinking
• Entrepreneurial objectives: economic, ecological and social objectives
- The economic principle
- Business administration as a science
- Sustainability in business administration
Strategic management

Production and logistics, including:
• Principles of production
• Forms of production
• Logistics and procurement

Corporate taxation and auditing, including:
• Legal forms
• Taxation and auditing approaches

HR management and company organisation, including:
• Leadership styles and motivational instruments
• Structural organisation and workflow management

Marketing and sales, including:
• Principles of marketing
• Marketing instruments

Other areas of business administration, e.g.:
• Information technology
• Innovation management
• Service management</td></tr>
<tr><td>4</td><td colspan="9">Participation requirements
None</td></tr>
</table>

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5	**Form of assessment** Written examination or oral examination or course-integrated online examination
6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (work-integrated) (B.A.), Business Information Systems (work-integrated) (B.Sc.)
8	**Module coordinator** Prof. Dr. Andreas Stute

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External Accounting								Module ID 5 CFR 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	1st sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, case studies		35	German

2 Learning outcomes/competences

After successfully completing this module, students are able to:

- understand and evaluate the principles and relationships of double-entry bookkeeping in business administration,
- explain components of financial statements,
- discuss accounting techniques while taking into account the applicable legal provisions and apply the principles of accounting,
- develop accounting records for a wide variety of real situations and thus perform bookkeeping for the most important functional areas in companies,
- draw up basic annual financial statements depending on the legal form and in accordance with commercial law and international accounting,
- analyse, interpret and evaluate the components of annual financial statements,
- explain the need to comply with legal requirements and assess the consequences of breaches.

All learning outcomes are based, amongst other things, on the familiarity in dealing with the current legal standards for accounting, generally those set by the commercial law (HGB – Handelsgesetzbuch – German Commercial Code), and in selected cases the International Financial Reporting Standards (IFRS).

3 Contents

1. Introduction to Business Accounting
   - Tasks and structure of business accounting (including the economic purpose of accounting)
   - Basic accounting terms
   - Components of the accounting system (balance sheet, income statement, appendix, management report incl. sustainability reporting)
   - Organisations and legal regulations for preparation and disclosure (obligations and consequences of non-compliance)
2. Introduction to accounting techniques
   - Central elements of external accounting
   - Business transactions that do not affect profit or loss
3. Entries in important areas of the company
   - Procurement (goods and capital goods)
   - Production
   - Sales
   - Human resources
4. Preparation of annual financial statements
   - Individual questions of evaluation according to commercial law
   - Definition
   - Legal form-dependent preparation of annual financial statements and allocation of profits
   - Principles of international accounting according to the IFRS definition
   - Legal form-dependent preparation of annual financial statements and allocation of profits
   - Principles of international accounting according to the IFRS

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

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6	**Condition for the award of credit points**
	Module examination pass
7	**Application of the module** (in the following study programmes)**:**
	Business Administration (work-integrated) (B.A.)
8	**Module coordinator**
	Prof. Dr. Tim Kampe
9	**Other information**
	-

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Mathematics for Economists								Module ID 5 M/S 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	1st sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises,		35	German
2	**Learning outcomes/competences** After successfully completing the module, students are able to analyse and resolve business issues (e.g. internal cost accounting, annuity calculation, income and cost functions) using their acquired basic knowledge of mathematical methods in economics and business administration.							
3	**Contents** Elements of matrix algebra, linear equation systems, linear optimisation, economic applications of linear algebra, financial mathematics, differential calculus, microeconomic application of analysis, functions with two variables, extreme value calculation under secondary conditions, principles of integral calculus. Please note that many of the methods are exemplary.							
4	**Participation requirements** None							
5	**Form of assessment** Written examination or oral examination.							
6	**Condition for the award of credit points** Module examination pass							
7	**Application of the module** (in the following study programmes)**:** Business Administration (work-integrated) (B.A.)							
8	**Module coordinator** Prof. Dr. Wolfgang Kohn							
9	**Other information** -							

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Communication and Management Skills								Module ID 5 MG 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	1st sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, exercises		25	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are proficient in presentation and moderation techniques, as well as goal and time management methods, and are able to implement them in a presentation.
- They are able to research materials and information on an economically relevant topic, understand it, and create a content structure.
- They are able to prepare a written exposition.
- They are able to define creativity and moderation techniques and use them as part of the innovation management process.
- They are able to discuss essential communication models and techniques, as well as forms of interviews, and apply these in the context of interviews.
- They are able to describe conflict types and levels and hold discussions to resolve the conflict.

3 Contents

Communication skills:

- Goal, time and self-management
- Presentation and moderation techniques
- Analysis and application of communication models and techniques

Management skills:

- Innovation management (especially in new product planning)
- Requirements and forms of interviewing
- Conflict types and levels, as well as instruments for conflict resolution

Principles of scientific work (research, structure, citing).

4 Participation requirements

None

5 Form of assessment

Written examination; the prerequisite for participation in the written examination is a pass in an ungraded preliminary examination in the form of a presentation

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Kerstin Stender-Monhemius

9 Other information

-

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Work-Related Module I								Module ID 5 BWP 40
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	75 h	**3**	1st sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Internship		-	75 h				

2 Learning outcomes/competences

Students are able to apply the theoretical knowledge acquired during the course of their studies in operational practice.

In addition, they are able to analyse and evaluate practical business management problems and ultimately derive recommendations for action, in which, in addition to business management aspects, ethical and social issues are also taken into account.

Students are able to communicate and interact with other people (both supervisors and subordinates) in an adequate and business-like manner.

3 Contents

In the so-called "short" work-related module, students are introduced to the professional activities of a business manager through practical work in their company.

Based on the course outline dealt with in the previous academic terms, students should be confronted with the requirements of business practice. They are given the opportunity to make observations and gain practical experience and, where applicable, are given scope for their own decision-making.

Instruction in practical work is provided by an in-company supervisor, with the support of academic teachers if necessary.

The internship includes the following central elements:

a) Agreement on the terms of the internship and preparatory discussions with the in-company supervisor
b) Accompaniment of the internship by an in-company supervisor and needs-oriented support by an academic teacher
c) Evidence of practical activity through a tabular list of the activities carried out (proof of execution of the "short" work-related module).
d) Final meeting with the in-company supervisor and feedback discussion

4 Participation requirements

Compulsory participation after the academic term of the first semester

5 Form of assessment

Certificate of successful participation (Section 18 (4) SPO – Studien- und Prüfungsordnung – Study and Examination Regulation), ungraded

6 Condition for the award of credit points

Submission of the proof of execution of practical work

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Andreas Stute
9	**Other information**

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Internal Accounting								Module ID 5 CFR 82
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	2nd sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, tutorials		35	German

2 Learning outcomes/competences

After successfully completing this module, students are able to

- define the essential terms and purposes of cost accounting,
- name and explain the procedures of the three levels of cost accounting (cost type accounting, cost centre accounting and cost unit accounting),
- apply cost accounting methods to various decision and control purposes,
- assess the decision-making relevance of the results of different cost accounting systems.

3 Contents

- Principles of cost accounting (tasks, purposes, terms)
- Cost type accounting, cost centre accounting and unit cost accounting
- Cost accounting systems on a total cost basis
- Direct costing and contribution margin accounting
- Insight into advanced cost accounting systems

4 Participation requirements

A basic knowledge of financial accounting is recommended

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Michaela Hoke

9 Other information

-

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Statistics for Economists								Module ID 5 M/S 82
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	2nd sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, case examples		35	German
2	**Learning outcomes/competences**							
	After successfully completing the module, students are able to analyse business issues (e.g. value at risk, return analysis, price changes) based on their acquired knowledge in economics and business administration and resolve them using the R statistical programme. They are able to critically assess statistical evaluations. This includes taking into account the data protection and personal rights during collection and analysis.							
3	**Contents**							
	Basics (data protection, personal rights), frequency function, mean value, quantiles, graphical representation of distribution, variance, standard deviation, coefficient of variation, growth rates, index numbers Linear regression analysis, principles of probability theory, probability distributions, normal distribution, further probability distributions, estimates, samples and their distributions, confidence intervals and parametric tests.							
4	**Participation requirements**							
	None							
5	**Form of assessment**							
	Written examination or oral examination							
6	**Condition for the award of credit points**							
	Module examination pass							
7	**Application of the module** (in the following study programmes)**:**							
	Business Administration (work-integrated) (B.A.)							
8	**Module coordinator**							
	Prof. Dr. Wolfgang Kohn							
9	**Other information**							
	-							

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Leadership – Theories and Practical Approaches								Module ID 5 P/O 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	2nd sem.	Bi-annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case studies, exercises, group work		35	German

2 Learning outcomes/competences

On successful completion of the module, students are able to

- present basic perspectives, tasks and solution approaches of leadership within the framework of corporate management,
- develop and implement an in-depth understanding of the networked interdisciplinary – organisational and social – aspects of leadership,
- describe, critically assess and apply classic and current leadership theories, techniques and tools to practical examples,
- present, classify and critically discuss current developments in the context of leadership, competences and skills of managers, dimensions of successful leadership.

3 Contents

- Introduction to leadership, importance in the context of corporate management
- Transformation of leadership
- Roles in the context of leadership
- Tasks, skills, selection and development of managers
- Conditional factors and perspectives on leadership such as motivation, communication, coordination, sustainability, agility, diversity management
- Principles of psychology and neuroscience for managers
- Classic and modern theoretical approaches to leadership, e.g. virtual leadership, virtual teamwork, sustainable leadership, agile leadership, leadership techniques and tools
- Leading oneself, personal leadership and personal management

4 Participation requirements

Basic knowledge of leadership behaviour, skills, tools and theories, as taught in e.g. module 5 MG 81 "Communication and Management Skills," is recommended.

5 Form of assessment

Written examination or oral examination or term paper or a combination of written examination and oral presentation or a combination of written examination and term paper

6 Condition for the award of credit points

Module examination pass

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7	**Application of the module** (in the following study programmes)**:** Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Kathrin Papmeyer
9	**Other information** -

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Principles of Marketing								Module ID 5 MKT 82
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	2nd sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to define the main terms and place them in the overall context of marketing.
- They are able to apply the essential methods of situation analysis.
- They are able to outline the structure and components of a marketing concept.
- They are able to discuss the specific characteristics of selected institutional marketing forms.
- They are able to represent basic process and structural regulations for coping with marketing tasks.
- They are able to define the main tasks of marketing controlling.
- They are able to resolve tasks using the technical and methodological skills that they have learned.

3 Contents

- Classification of marketing in the business context
- Information bases on buyer behaviour, marketing research and market segmentation
- Methods of situation analysis
- Marketing conceptualisation:
  targets, product-market strategies, principles of product, price, distribution and communication policy
- Marketing organisation
- Marketing controlling (MC)

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Kerstin Stender-Monhemius

9 Other information

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Work-Related Module II								Module ID 5 BWP 41
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	75 h	**3**	2nd sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Internship		-	75 h				

2 Learning outcomes/competences

Students are able to apply the theoretical knowledge acquired during the course of their studies in operational practice.

In addition, they are able to analyse and evaluate practical business management problems and ultimately derive recommendations for action, in which, in addition to business management aspects, ethical and social issues are also taken into account.

Students are able to communicate and interact with other people (both supervisors and subordinates) in an adequate and business-like manner.

3 Contents

In the so-called "short" work-related module, students are introduced to the professional activities of a business manager through practical work in their company.

Based on the course outline dealt with in the previous academic terms, students should be confronted with the requirements of business practice. They are given the opportunity to make observations and gain practical experience and, where applicable, are given scope for their own decision-making.

Instruction in practical work is provided by an in-company supervisor, with the support of academic teachers if necessary.

The internship includes the following central elements:

a) Agreement on the terms of the internship and preparatory discussions with the in-company supervisor
b) Accompaniment of the internship by an in-company supervisor and needs-oriented support by an academic teacher
c) Evidence of practical activity through a tabular list of the activities carried out (proof of execution of the "short" work-related module).
d) Final meeting with the in-company supervisor and feedback discussion

4 Participation requirements

Compulsory participation after the academic term of the second semester

5 Form of assessment

Certificate of successful participation (Section 18 (4) SPO – Studien- und Prüfungsordnung – Study and Examination Regulation), ungraded

6 Condition for the award of credit points

Submission of the proof of execution of practical work

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Andreas Stute
9	**Other information**

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Microeconomics								Module ID 5 VWL 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	3rd sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, project work		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to outline basic microeconomic analytical tools.
- They are able to calculate optimal price/quantity combinations.
- They are able to derive supply and demand curves from individual economic optimisation.
- They are able to apply microeconomic optimisation to different market structures.
- They are able to independently evaluate current microeconomic facts of competition policy and foreign trade from a theoretical perspective.
- They are able to independently evaluate the facts of competition policy and competing concepts of foreign trade and actively advocate their point of view in discussions.

3 Contents

- Basic principles of economic thought and economic models
- Principles of supply and demand
- Optimal consumer behaviour and the demand curve
- Income and price elasticities
- Production, cost structures and the supply curve
- Market functioning with perfect competition
- Price formation in a monopoly
- Price formation in an oligopoly
- Current applications in competition policy and foreign trade

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Markus Pannenberg

9 Other information

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Financing & Investments								Module ID 5 CFR 84
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	3rd sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises		35	German

2 Learning outcomes/competences

On successful completion of the module, students are able to

- name and explain detailed terms in financing and investment,
- identify financial design options against the background of corporate and investment goals and classify them in the financial decision-making process,
- select and apply suitable concepts and procedures geared to the specific question of assessing an optimal form of financing or the profitability of an investment,
- assess financial decisions in practice with regard to their contribution to the achievement of goals and taking into account the risk appetite of the decision-maker and the information situation, and derive recommendations for management,
- deduce the legal consequences of a lack of liquidity.

3 Contents

Financing: Fundamental principles; tasks, principles and procedures of financial planning; different forms of the classic subdivision of the types of financing; determination and approaches for the optimisation of financing and capital structure; legal consequences of illiquidity (obligation to file for insolvency)

Investment: Understanding and types of investment decisions; tasks, principles and procedures of investment planning and calculation; dynamic investment calculation methods (including net present value, internal rate of return and annuity method); static methods of investment calculation (e.g. cost, profit, profitability and amortisation comparison calculation); determination of the optimal service life and resolution of the replacement problem.

4 Participation requirements

Basic knowledge of financing and investment, as taught in module 5 MG 82 "Principles of Business Administration" is recommended.

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following courses):

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Heiko Burchert

9 Other information

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Business English								Module ID 5 SP 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	3rd sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, team work, role play		35	English

2 Learning outcomes/competences

After completing the module, students are able to:

- communicate in a business environment,
- apply presentation skills,
- apply negotiating skills in the fields of:
  - marketing, promotion
  - Human Resources/organisation,
  - starting a business
  - legal formats of companies

3 Contents

- Applying for a job, personal SWOT (strengths, weaknesses, opportunities, threats), CVs and resumés, HR
- Marketing, marketing mix, launching a product
- Presenting business ideas and business performance (graph description),
- Starting a company, legal formats, financing a start-up
- Corresponding with customers

4 Participation requirements

B1 according to CEFR (Common European Framework of Reference for Languages) – required

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Kerstin Sommer

9 Other information

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Work-Related Module III								Module ID 5 BWP 42
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	225 h	**9**	3rd sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Internship		-	225 h				

2 Learning outcomes/competences

Students are able to apply the theoretical knowledge acquired in the course of their studies to practical, project-oriented problems or issues.

In addition, they are able to analyse and assess specific problems from a business point of view and in accordance with the scientific working method, and to derive recommendations for action in which, in addition to business management aspects, ethical and social issues are also taken into account.

They are also able to document and present the procedure and results of their tasks in accordance with the technique of scientific work in the form of a term paper.

Finally, they are able to argue their opinion in the form of discussions with their in-company supervisor or other people.

3 Contents

In the so-called "long" work-related module, students have to work on specific projects/tasks in a business context. Individual problems should be examined and resolved holistically.

The procedure and results of the project/task are documented and graded according to the rules of the technique of scientific work.

The topics to be dealt with must be business-related and based on the module content of the curriculum.
The subject is approved by teaching staff at the suggestion of the student. The faculty tutor guides the students with the support of the in-company supervisor and oversees the course.

The internship includes the following central elements:

a) Internship and preparatory conversation with the in-company supervisor
b) Internship and preparatory conversations with the supervising professor
c) Topic definition (based on proposals determined in preliminary discussions) by the supervising professor
b) Accompaniment of the internship by the in-company supervisor and the professor
d) Preparation of a term paper by students
e) Final meeting with the in-company supervisor
f) Grading and final interview with the supervising professor

4 Participation requirements

Compulsory participation after the academic term of the third semester

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5	**Form of assessment**
	Term paper (Section 18 (5) SPO)
6	**Condition for the award of credit points**
	Module examination pass
7	**Application of the module** (in the following study programmes)**:**
	Business Administration (work-integrated) (B.A.)
8	**Module coordinator**
	Prof. Dr. Andreas Stute
9	**Other information**

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Economic Private Law								Module ID 5 RE 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	4th sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self- study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture		35	German

2 Learning outcomes/competences

By acquiring knowledge of the legal principles of economic private law, especially contract law, at the end of the course students are able to analyse the legal issues of simple case studies from practice and find a reasonable solution using basic resolution techniques.

3 Contents

Overview of contract law in the BGB (Bürgerliches Gesetzbuch – German Civil Code) (formation, content, implementation and termination of contracts) with references to commercial and company law, e.g.:

- Representation, including general power of representation and power of attorney
- General terms and conditions
- Service disruptions
- Limitation of claims
- Contract types in the BGB
- Statutory claims, especially unlawful acts
- Overview of company forms

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Jörg-Dieter Oberrath

9 Other information

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Taxation								Module ID 5 StU 80
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	4th sem.	Annual	Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, case processing		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to outline the structure of German tax law and the main roles involved.
- They are able to assess the necessity of tax liability and tax collection in order to finance the rule of law and discuss the main consequences of tax fraud or tax evasion.
- They are able to describe and apply the procedure for determining the tax burden of the various types of income tax.
- They are able to compare the procedure between the various types of income tax.
- They are able to outline significant deviations between commercial and tax law, assess their effects, and make accounting policy decisions.

3 Contents (amongst others):

Principles of taxation

- Overview of the tax system and main types of tax
- Basic principles of tax procedural law
- Goals/necessity of taxation: fiscal policy goals (use of funds for public expenditure, e.g. security, infrastructure, schools), distribution policy goals (social subsidies), as well as economic policy goals.
- Duties of the taxpayer, including consequences of incorrect behaviour

Income taxes:

- Overview of the tax system and main types of tax
- Basic principles of tax procedural law
- Principles of income tax, e.g. personal and material tax liability, determination of the tax base, tax rate
- Principles of corporate income tax, e.g. personal and material tax liability, determination of the tax base, tax rate
- Trade tax: Material tax liability, determination of the tax base, tax determination and tax rate
- Taxation of business activities depending on the legal form

Law of tax accounts:

- Profit determination methods and areas of application
- Concept of tax accounts
- Accounting and valuation of essential assets
- Tax-free reserves
- Principles of tax accounting policy

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

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7	**Application of the module** (in the following study programmes)**:** Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Manuel Teschke
9	**Other information** - where applicable, guest lectures on current issues

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Organisation and Transformation								Module ID 5 P/O 83
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	4th sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case studies, exercises		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are proficient in various options for the goal-oriented design of organisations.
- They are able to adequately assess current organisational development trends (e.g. lean, agile, learning organisation) on the basis of relevant organisational theories.
- They are able to explain goals, influencing factors and conditions of process organisation.
- They are able to identify business processes and optimise them with the aid of process management.
- They can explain permanent corporate change as an organisational challenge and are able to explain and apply fields of action, obstacles and instruments of change management.

3 Contents

Introduction:

- Understanding and explaining a company as an organisation
- Organisational concepts and basic organisational theory approaches

Organisational structure:

- The analysis and synthesis concept: differentiating and integrating units and departments to optimise the organisational structure
- Basic forms of primary and secondary organisation

Process organisation:

- End-to-end processes and process-oriented organisational design
- Design parameters of process organisation

Transformation and change management:

- Managing change, learning and knowledge in organisations
- Dimensions of digital transformation in organisations
- Recent concepts of organisational design
- Examples: The lean, learning, virtual, agile and fear-free organisation. Organisation management and consulting today and tomorrow.

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credits

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Dr. Dorothee Wilm

9 Other information

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Production and Logistics								Module ID 5 P/L 83
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	4th sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- Students are able to define the essential terms, key figures and methods, as well as the necessary terminology, in the field of production and logistics.
- Students are able to apply the methods listed.
- Students are able to classify relationships in the field of logistics and production.

3 Contents

The most important components and processes of service provision are dealt with in more detail:

- Principles
- Definition and meaning of production and logistics
- Input factors
- Production and cost theory
- Production scheduling
- Products and product descriptions
- Concepts of production and logistics management

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Gerald Oeser

9 Other information

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Work-Related Module IV								Module ID 5 BWP 43
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Durat-ion**	**Type**	**Q-level**
	75 h	**3**	4th sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Internship		-	75 h				

2 Learning outcomes/competences

Students are able to apply the theoretical knowledge acquired during the course of their studies in operational practice.

In addition, they are able to analyse and evaluate practical business management problems and ultimately derive recommendations for action, in which, in addition to business management aspects, ethical and social issues are also taken into account.

Students are able to communicate and interact with other people (both supervisors and subordinates) in an adequate and business-like manner.

3 Contents

In the so-called "short" work-related module, students are introduced to the professional activities of a business manager through practical work in their company.

Based on the course outline dealt with in the previous academic terms, students should be confronted with the requirements of business practice. They are given the opportunity to make observations and gain practical experience and, where applicable, are given scope for their own decision-making.

Instruction in practical work is provided by an in-company supervisor, with the support of academic teachers if necessary.

The internship includes the following central elements:

a) Agreement on the terms of the internship and preparatory discussions with the in-company supervisor
b) Accompaniment of the internship by an in-company supervisor and needs-oriented support by an academic teacher
c) Evidence of practical activity through a tabular list of the activities carried out (proof of execution of the "short" work-related module).
d) Final meeting with the in-company supervisor and feedback discussion

4 Participation requirements

Compulsory participation after the academic term of the fourth semester

5 Form of assessment

Certificate of successful participation (Section 18 (4) SPO – Studien- und Prüfungsordnung – Study and Examination Regulation), ungraded

6 Condition for the award of credit points

Submission of the proof of execution of practical work

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Andreas Stute
9	**Other information**

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Macroeconomics and Economic Policy								Module ID 5 VWL 82
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, project work		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to outline basic macroeconomic analysis tools.
- They are able to explain concepts of national accounts.
- They are able to formally and graphically derive macroeconomic equilibrium conditions on goods and financial markets.
- They are able to quantify the effects of state economic policy.
- They are able to analyse and assess the macroeconomic effects of monetary policy measures of major central banks.
- They are able to independently assess macroeconomic issues in labour market policy and foreign trade, show the advantages and disadvantages of competing approaches, and assert their own position in group discussions.

3 Contents

- Microeconomic thinking and macroeconomic models
- National accounts and analysis of macroeconomic indicators
- Macroeconomic modelling of the market for goods
- Money and financial markets from a macroeconomic perspective
- Labour markets from a macroeconomic perspective
- IS-LM ("investment–saving" (IS) and "liquidity preference–money supply") model of the closed economy
- IS-LM model of the open economy
- Fiscal and monetary policy in IS-LM models
- Wage rigidities, inflation, unemployment and the Phillips curve
- Current problems in international trade from a macroeconomic perspective

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Markus Pannenberg

9 Other information

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Principles of Business Information Systems								Module ID 5 WI 81
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Lecture Exercise		2 SCH/30 h 2 SCH/30 h	90 h	Lecture Exercises		60 20	German

2 Learning outcomes/competences

After successful completion of the module, students are able to:

- explain elementary concepts and terms of business information systems in their own words,
- present application scenarios with the support of modelling formalisms,
- assess the security risks associated with the use of information technology,
- assess the opportunities and risks of the Internet and present the resulting added value opportunities in the area of e-commerce,
- resolve selected business tasks with the support of relational database systems and spreadsheets,
- explain the social effects of digitisation and name aspects of the rule-compliant use of information technology.

3 Contents

Students acquire the listed competences and skills by dealing with the following topics and contents:

1. Business process optimisation
   - Essence of business processes
   - Business processes and IT
   - Business process models
   - Basic concepts of business process optimisation
2. Security in Information Technology
   - Economic, social and organisational aspects
   - Basic security measures
   - Selected attack scenarios
   - Data encryption on the Internet
   - Digital signatures
3. IT infrastructure
   - Basic knowledge of hardware
   - Basic knowledge of operating systems
   - Basic knowledge of networks and protocols
4. Data organisation and data management
   - Tasks and functions of a database
   - Data modelling, esp. ER (entity–relationship) model
   - Relational data model and SQL (Structured Query Language)
   - Data warehouse concept
   - Possibilities and limits of business intelligence and big data
5. Internet and e-Commerce
   - Overview of the Internet
   - Architecture and function of a web application
   - E-commerce processes and systems

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

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6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Peter Hartel
9	**Other information**

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Corporate Governance								Module ID 5 MG 10
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Duration**	**Type**	**Q-level**
	150 h	**6**	div.	each semester	Winter/ Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Group work		25–30	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to holistically live and recognise business relationships.
- They are able to define and pursue strategies, goals and concrete measures to ensure the competitiveness of a company in a dynamic environment.
- They understand business figures and can implement them in practical decisions.
- They are able to deal with complex decisions under conditions of uncertainty.
- They are able to organise decision-making in the team in a time-efficient manner.
- They are proficient in cross-functional thinking and acting.
- They are able to solve problems in a structured way.

3 Contents

Conduct of a computer-aided simulation game with extensive management-level decision-making tests on issues such as product and market development, environment analyses, competitive intelligence, leadership, production management, financing, investment and accounting. The students will work on sustainable decisions in the aforementioned subject areas, which will then be processed and analysed in the simulation.

4 Participation requirements

Basic knowledge of general business administration and knowledge of investment/finance, accounting, sales and production at bachelor's level, as imparted in the bachelor's programmes Business Administration, Business Information Systems, Business Law and Business Psychology.

5 Form of assessment

Combination of project work (assessment of the simulation performance) and written examination or combination of project work and oral examination

6 Condition for the award of credit points

Regular attendance and module examination pass

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7	**Application of the module** (in the following study programmes): To consolidate business administration knowledge in the bachelor's programmes Business Administration (B.A.) and Business Law (LL.B.)
8	**Module coordinators** Prof. Dr. Heiko Burchert and Prof. Dr. Jürgen Schneider
9	**Other information** -

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Work-Related Module V								Module ID 5 BWP 44
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	75 h	**3**	5th sem.	Annual	Winter	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Internship		-	75 h				

2 Learning outcomes/competences

Students are able to apply the theoretical knowledge acquired during the course of their studies in operational practice.

In addition, they are able to analyse and evaluate practical business management problems and ultimately derive recommendations for action, in which, in addition to business management aspects, ethical and social issues are also taken into account.

Students are able to communicate and interact with other people (both supervisors and subordinates) in an adequate and business-like manner.

3 Contents

In the so-called "short" work-related module, students are introduced to the professional activities of a business manager through practical work in their company.

Based on the course outline dealt with in the previous academic terms, students should be confronted with the requirements of business practice. They are given the opportunity to make observations and gain practical experience and, where applicable, are given scope for their own decision-making.

Instruction in practical work is provided by an in-company supervisor, with the support of academic teachers if necessary.

The internship includes the following central elements:

a) Agreement on the terms of the internship and preparatory discussions with the in-company supervisor
b) Accompaniment of the internship by an in-company supervisor and needs-oriented support by an academic teacher
c) Evidence of practical activity through a tabular list of the activities carried out (proof of execution of the "short" work-related module).
d) Final meeting with the in-company supervisor and feedback discussion

4 Participation requirements

Compulsory participation after the academic term of the fifth semester

5 Form of assessment

Certificate of successful participation (Section 18 (4) SPO – Studien- und Prüfungsordnung – Study and Examination Regulation), ungraded

6 Condition for the award of credit points

Submission of the proof of execution of practical work

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Andreas Stute
9	**Other information**

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Principles of Enterprise Resource Planning (ERP) Systems								Module ID 5 WI 82
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	6th sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons Practical		2 SCH/30 h 2 SCH/30 h	90 h	Lecture, exercises		35 15	German

2 Learning outcomes/competences

After successful completion of the module, students are able to:

- describe the forms and advantages of integrated systems,
- describe the essential master and transactional data of an ERP system and explain it using examples,
- describe the essential functions of an ERP system and explain them using examples,
- execute selected functions and processes on a SAP system,
- describe the implementation process of an ERP system,
- perform basic operation on a SAP system,
- carry out case studies in groups and alone on the ERP system,
- describe simple processes and demonstrate them on the ERP system,
- argue in a factual manner in small groups and recognise and perceive their own roles in small groups.

3 Contents

Students acquire the listed competences and skills by dealing with the following topics:

- Understanding the company's logistic and monetary processes which are mirrored in an information layer
- Basic knowledge of ERP systems (goal, conception, problems)
- Structuring of ERP systems
- Organisational structures
- Essential master data
- Essential functions
- Forms of integration
- Integrated data processing concepts:
  - Process orientation
  - Redundancy reduction
  - Duality of real economic and informational processes
- Introduction of ERP systems

4 Participation requirements

None; basic knowledge of accounting and business information systems is recommended

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Volker Wiemann

9 Other information

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Work-Related Module VI								Module ID 5 BWP 45
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	225 h	**9**	6th sem.	Annual	Summer	1 sem.	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Internship		-	225 h				
2	**Learning outcomes/competences** Students are able to apply the theoretical knowledge acquired in the course of their studies to practical, project-oriented problems or issues. In addition, they are able to analyse and assess specific problems from a business point of view and in accordance with the scientific working method, and to derive recommendations for action in which, in addition to business management aspects, ethical and social issues are also taken into account. They are also able to document and present the procedure and results of their task in accordance with the technique of scientific work in the form of a term paper. Finally, they are able to argue their opinion in the form of discussions with their in-company supervisor or other people.								

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3	**Contents** In the so-called "long" work-related module, students have to work on specific projects/tasks in a business context. Individual problems should be examined and resolved holistically. The procedure and results of the project/task are documented and graded according to the rules of the technique of scientific work. The topics to be dealt with must be business-related and based on the module content of the curriculum. The subject is approved by academic teachers at the suggestion of the student. The professor guides the students with the support of the in-company supervisor and oversees the course. The internship includes the following central elements: a) Internship and preparatory conversation with the in-company supervisor b) Internship and preparatory conversations with the supervising professor c) Topic definition (based on proposals determined in preliminary discussions) by the supervising professor b) Accompaniment of the internship by the in-company supervisor and the professor d) Preparation of a term paper by students e) Final meeting with the in-company supervisor f) Grading and final interview with the supervising professor
4	**Participation requirements** Compulsory participation after the academic term of the sixth semester
5	**Form of assessment** Term paper (Section 18 (5) SPO)
6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Andreas Stute
9	**Other information**

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Bachelor Thesis								Module ID 5 BWP 49
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	300 h	**12**	7th sem.	year-round	Winter/ Summer	10 weeks	Compulsory	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
			-	300 h				
2	**Learning outcomes/competences**							
	After completing the bachelor thesis, students are able to independently perform a practice-oriented task from their special subject within a specified time period, usually in connection with the work term, both in its technical details and in an interdisciplinary context, using scientific methods.							
3	**Contents**							
	As a rule, the bachelor thesis consists of the conception, implementation and evaluation of a project in institutions that are related to the objectives and content of the study programme. It can also be determined by an empirical study, conceptual tasks or an evaluation of available sources. A combination of these is possible. The bachelor thesis should not exceed 40 pages of text in length.							
4	**Participation requirements**							
	Under Section 24 SPO							
5	**Form of assessment**							
	Written work (cf. Sections 23–25 SPO)							
6	**Condition for the award of credit points**							
	Module examination pass							
7	**Application of the module** (in the following study programmes)**:**							
	Business Administration (work-integrated) (B.A.)							
8	**Module coordinator**							
	-							
9	**Other information**							
	-							

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Principles of Controlling								Module ID 5 CFR 43
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture		35	German
2	**Learning outcomes/competences** After successfully participating in this module, students are able to organise and create period-specific plans, and in particular carry out budgeting and the associated controls. They are also able to describe indicators and carry out an indicator analysis. In addition, students are able to evaluate operational overall operational and functional area-related indicators with regard to the management of the company after data preparation. Participants can formulate the main features of value-based controlling, carry out an environmental and company analysis, and develop a risk management system.							
3	**Contents** **General part:** planning and control, key performance indicator (KPI) and KPI analysis, data processing, reporting (information supply) **Operational part:** budgeting, overall operational KPI analysis, KPI analysis in the functional areas **Strategic part:** principles of value-based controlling, principles of risk management, environmental analysis, corporate analysis (PIMS (Production Information Management System), core competences, SWOT (Strengths, Weaknesses, Opportunities and Threats), etc.), strategic control, strategic performance measurement systems (BSC (Balanced Scorecard), etc.)							
4	**Participation requirements** Basic knowledge of internal and external accounting is recommended.							
5	**Form of assessment** Written examination or term paper or oral examination							
6	**Condition for the award of credit points** Module examination pass							
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)							
8	**Module coordinator** Prof. Dr. Martin Wördenweber							
9	**Other information** Term papers can, if applicable, be written during the preceding lecture-free period. If this is the case, further information can be found in ILIAS.							

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Financial Management								Module ID 5 CFR 44
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, case studies		35	German

2 Learning outcomes/competences

After successfully completing this module, students are able to

- define essential goals of the financial management of a company,
- understand and evaluate the structure and process organisation of financial management in medium-sized to large companies in all sectors,
- analyse financial flows in groups and carry out detailed financial planning,
- apply concepts for optimising financial structures and developing overall solutions for financial management,
- explain essential capital market-based financial instruments to cover capital requirements, evaluate them with appropriate models, and select suitable ones,
- identify basic financial risks and outline and apply risk reduction options,
- describe and utilise instruments and framework conditions of strategic financial management concepts,
- determine, evaluate and assess financial information using suitable methods,
- implement the legal framework conditions in the financial sector and establish appropriate control mechanisms,
- recognise ethical problems, insolvency risks, fraud and conflicts of interest in the financial sector, and develop possible solutions.

3 Contents

- Principles + organisation of financial management
  - Goals
  - Processes and systems
  - Legal and ethical principles
- Financial planning
  - Cash flows
  - Cash flow statement
  - Short-, medium- and long-term financial plans
- International financial processes
  - International trade finance
  - Netting, cash pooling, payment factory, in-house bank
  - Interest and currency management
- Investment + financing strategies
  - Principles of capital markets
  - Consolidation of bonds, shares and asset-backed securities
  - Strategies
- Working capital management
- Capital costs and capital structure
- Finance controlling

4 Participation requirements

Basic knowledge as conveyed in module 5 CFR 84 "Financing & Investments;" a basic knowledge of mathematics and statistics is also recommended.

5 Form of assessment

Written examination or term paper or oral examination

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6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Andreas Uphaus
9	**Other information** -

Please note: The German version of this document is the legally binding version. The English translation provided here is for information purposes only.

Annual Accounting Analysis								Module ID 5 CFR 45
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, case studies		35	German

2 Learning outcomes/competences

After successfully completing this module, students are able to

- name and explain important terms in annual financial statement policy and analysis,
- identify accounting policy options – including against the background of ethical aspects – and classify them with regard to their importance for annual financial statements,
- name concepts and procedures in annual financial statement analysis,
- select and apply suitable concepts and procedures related to specific issues concerning analysis,
- assess annual financial statements from practice with regard to their informative value and derive recommendations for management from them.

All learning outcomes are based, amongst other things, on a familiarity with the current legal standards for accounting, generally the commercial law (HGB – Handelsgesetzbuch – German Commercial Code), and in selected cases the International Financial Reporting Standards (IFRS).

3 Contents

- Nature of annual financial statement policy
- Motives and goals of annual financial statement policy
- Tools for annual financial statement policy
- Limits of annual financial statement policy
- Preparatory measures for annual financial statements
- Traditional methods of annual financial statement analysis (key figure calculation)
- Modern methods of annual financial statement analysis

4 Participation requirements

Basic knowledge of external accounting against the background of national and international legal standards (HGB and IFRS), as conveyed in module 5 CFR 81 "External Accounting," is recommended.

5 Form of assessment

Written examination or term paper or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Ulrike Settnik

9 Other information

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Seminar: Controlling/Finance/Accounting								Module ID 5 CFR 46
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	6th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Case studies, lecture, group work		15	German

2 Learning achievements/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to thematically classify specific project-oriented questions in the areas of controlling, finance or accounting, analyse and process them with the support of suitable instruments, and derive specific recommendations for a company from them.
- They are able to work on case studies, apply theoretical knowledge to complex issues, critically evaluate given recommendations for action, and form an objective opinion on the case study context.
- They are able to obtain, analyse and critically interpret materials and information from current specialist literature.
- They are able to independently summarise a completed subject area from controlling, finance or accounting in the form of a short academic paper.
- They are able to display outcomes while taking into account the required presentation techniques in front of a large group, and enter into a dialogue with it.

3 Contents

The content of this course is determined by the relevant lecturer and can be based on, in particular, current developments and issues. The following currently relevant topics can be treated as examples:

- Normative management
- Strategic controlling
- Risk management
- Operational controlling in the functional areas
- Controlling in selected industries/sectors
- Information management
- New accounting regulations at national and international level
- International cost accounting approaches
- Interdisciplinary aspects (e.g. business psychological approaches)
- Controlling, finance and accounting in medium-sized companies
- European and international financial policy
- Specific financial products and capital market analyses
- IT systems in controlling, treasury and accounting

4 Participation requirements

Basic knowledge of controlling or finance and accounting is recommended.

5 Form of assessment

Written presentation or a combination of term paper and oral presentation

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Anita Eusterbrock
9	**Other information**
	It may be possible to work on the term paper during the preceding lecture-free period. In this case, further information on the process and the allocation of topics can be found in advance in ILIAS.

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Buyer Behaviour and Marketing Research								Module ID 5 MKT 31
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case studies, exercises, group work		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

Buyer behaviour

- They know the essential parts of the brain, their functions and the sensory system and can derive and understand the context and significance for buyer behaviour.
- They are able to determine the intrapersonal determinants of buyer behaviour (e.g. activation, motives, attitudes, satisfaction, perception, learning) and the interpersonal determinants (e.g. affinity groups, influencers) and can derive, analyse and evaluate the relevance of these determinants to explain the triggered buyer behaviour.
- They are able to derive, analyse and further develop the implications of the explanatory approaches of buyer behaviour for the design of marketing stimuli.
- They are able to analyse and evaluate buyer behaviour in organisations based on specific aspects of industrial purchasing decisions and the buying centre approach.

Marketing research

- They are familiar with the measurement levels and their properties as well as the quality criteria for assessing measured data. They are familiar with essential scaling procedures and can analyse and critically reflect on these and their fields of application.
- They are able to measure the relevant psychological reactions (e.g. activation, motives, attitudes, satisfaction, etc.) and can apply, analyse and assess these in the context of market research.
- They are able to present selection procedures, as well as the surveying, observation and experimenting methods as well as special forms (e.g. panel, neuroscientific methods), and analyse and evaluate these for research into marketing issues.
- They are able to apply selected methods of uni-, bi- and multivariate data analysis and analyse and evaluate results of marketing research.

3 Contents

Buyer behaviour

— The discovery, use and rationale of buyer behaviour research
— Essential neuroanatomical structures and their significance for buyer behaviour
— Importance of the sensory system for buyer behaviour
— Intrapersonal determinants of buyer behaviour
— Interpersonal determinants
— Purchasing behaviour of companies
— Selected implications of the insights for marketing

Marketing research

— Marketing research as a make-or-buy decision
— Measurement and scaling
— Measurement approaches of intrapersonal determinants
— Non-random and random selection procedures
— Methods of information acquisition (secondary research, survey, observation, experiment, special methods)
— Information evaluation (uni-, bi-, multivariate evaluation methods)

4 Participation requirements

A basic knowledge of marketing is recommended.

5 Form of assessment

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	Written examination or oral examination
6	**Condition for the award of credit points**
	Module examination pass
7	**Application of the module** (in the following study programmes)**:**
	Business Administration (B.A.), Business Information Systems (B.Sc.), Business Administration (work-integrated) (B.A.)
8	**Module coordinator**
	Prof. Dr. Kerstin Stender-Monhemius
9	**Other information**
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Brand and Communication Management / Channel Management and Pricing								Module ID 5 MKT 32
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case studies, exercises, group work		35	German

2 Learning outcomes/competences

In terms **of brand and communication management**, students are able to

— classify the terms and concepts of brand policy within the product policy context
— create brand and communication policy concepts with objectives, strategies and measures, analyse existing concepts and critically examine them
— derive brand, product and communication policy objectives, classify them in the target system and operationalise them
— present, analyse and evaluate strategic and operational programme planning options, brand strategies and methods for product variation, differentiation, elimination
— present, analyse and evaluate the importance of innovation management for companies as well as the phase-specific content of the innovation management process
— derive, analyse, evaluate positioning and communication strategies
— explain, analyse and evaluate the concepts of communication policy instruments
— present, analyse and evaluate the concepts and methods for determining, distributing the communication budget and designing communicative messages
— derive and analyse key performance indicators for controlling brand, innovation and communication management.

Channel management, e-commerce and pricing:

- They know the basics of e-commerce and can present and analyse the essential business models. They are able to assess the importance of e-commerce, know the current framework conditions, developments and special features. They are able to explain relevant market forms and players.
- They are able to explain key concepts of multi-channel sales, such as the systematisation of sales channel alternatives and cross- and omni-channel management. They are able to select problem- and case-based sales channels and assess the opportunities and risks of multi-channel sales.
- They are able to present and analyse key aspects of customer experience management, such as transaction process design, usability or user experience.
- They are able to explain and interpret key metrics for measuring success and optimising e-commerce. They are able to classify them into the corporate and marketing target system.
- They are able to explain and analyse key pricing strategies. They are able to relate them to the overall marketing and business strategy.
- They are able to present central pricing approaches and apply them to concrete case studies. These include, for example, behavioural and dynamic pricing.

3 Contents

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	Brand and communication management — Objectives, strategies and instruments of product and brand policy — Objectives, strategies and instruments of communication policy — Determination and distribution of the communication budget; design of the communication message — Key figures for controlling brand, innovation and communication management **Multi-channel management, e-commerce and pricing** • Basic e-commerce models • Omni-, cross- and multi-channel management • Customer experience management • Controlling and conversion measurement • Pricing strategies • Selected pricing approaches
4	**Participation requirements** A basic knowledge of marketing recommended.
5	**Form of assessment** Written examination or oral examination or a combination of written examination and oral presentation
6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Psychology (B.Sc.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.)
8	**Module coordinator** Prof. Dr. Kerstin Stender-Monhemius
9	**Other information** -

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Digital Marketing / Strategic Marketing and Sustainability								Module ID 5 MKT 33
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises, case examples, group work		35	German

2 Learning outcomes/competences

Digital and social media marketing

- They are familiar with the essential framework conditions, developments and particularities of the digital marketing environment and their influence on buyer behaviour. They are able to explain and apply key concepts and tools for analysis, such as buyer personas and customer journeys. They are able to determine the role and importance of key players in the online market environment.
- They are able to integrate digital marketing objectives into the business and marketing target system. They are able to analyse, evaluate and develop digital marketing strategies.
- They are able to classify and explain key digital marketing tools in the marketing mix and make choices appropriate for the strategy. This includes, e.g., the digitalisation of products and services, search engine marketing, affiliate marketing or online advertising.
- They are able to present and explain the basics of social media marketing. They are familiar with current developments and essential forms of social media. They are able to assess the current challenges and the advantages and disadvantages of social media marketing. They are able to explain key social media marketing tools and make case-based selections.
- They are able to describe and analyse key concepts of customer retention through social media. They are also able to explain the key instruments and apply them to specific cases.

Strategic marketing and sustainability

- They know the basics of the concept of strategy and are able to classify it in the context of marketing and sustainability.
- They know the tools and models of strategic analysis as well as sustainability and can transfer them to operational practice.
- Based on the results of the analysis and forecasting phase, they can design strategic marketing objectives and classify them into the target system of the company.
- They are able to develop and locate sustainability goals in the company's target system.
- At company and business unit level, they know strategy concepts and can develop and evaluate them with regard to customers, competitors, stakeholders.
- Elements of sustainability and stakeholder orientation are taken into account in the development of marketing strategies.
- They are able to develop a sustainable marketing and business concept based on the Business Model Canvas.

3 Contents

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	Digital and social media marketing • Digital marketing environment and buyer behaviour • Conception of digital marketing • Digital marketing tools • Social media marketing • Social media customer relationship management **Strategic marketing and sustainability** — Basics and definitions of strategic marketing and sustainability marketing — Strategic situation analysis and forecasting — Corporate, marketing and sustainability goals — Formation of strategic business units (SBU) and market coverage strategies — Strategy development and sustainability management in marketing — Sustainable Business Model Canvas
4	**Participation requirements** A basic knowledge of marketing recommended.
5	**Form of assessment** Written examination or oral examination or a combination of written examination and oral presentation
6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Psychology (B.Sc.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.)
8	**Module coordinator** Prof. Dr. Denise Demisch
9	**Other information** -

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Seminar in Marketing								Module ID 5 MKT 41
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	6th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Exercise, presentation, sem. lessons		15	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to independently analyse and assess problems in the context of marketing.
- They are able to transfer acquired knowledge of marketing to specific practical cases.
- They are able to identify, apply and evaluate suitable analysis methods.
- They are able to prepare solution concepts in scientific form.
- They are able to prepare their solution concepts in the form of a lecture.
- They are able to obtain and understand materials and information on topics from current specialist literature and practice.
- They are able to classify researched information in the context of the course and present it to fellow students.

3 Contents

Scientific work is to be learned and practiced as part of the seminar. The seminar may include, amongst other things, the carrying-out of literature research and smaller empirical studies, as well as the development of recommendations for action for companies. Specific tasks arise, for example, from the following marketing areas:

- Buyer behaviour of consumers and organisations
- Customer orientation, customer satisfaction and customer loyalty
- Situational analysis tools
- Marketing conceptions
- Digital marketing
- Ecological marketing; sustainability
- Consumer goods, service, capital goods, trade marketing
- Marketing for non-profit organisations
- Product policy; brand and innovation management
- Price management
- Omni-channel management, e-commerce; online trade
- Distribution management
- Communication management; digital communication; social media management

4 Participation requirements

Sound knowledge of marketing, as well as successful passing of at least two modules specialising in marketing are expressly recommended.

5 Form of assessment

Term paper or oral presentation or oral examination or a combination of the aforementioned forms of assessment

6 Condition for the award of credit points

Module examination pass

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7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Kerstin Stender-Monhemius
9	**Other information** -

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Strategic HR Management: HR Strategy, HR Planning, Employer Branding								Module ID: 5 P/O 32
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case examples, case studies, exercises, group work		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They assess the integrating fields of action in HR management in the context of current megatrends such as sustainability, digitalisation and value shift in their interactions with one another and with the company management.
- They analyse company-related problems from the perspective of HR management using scientific tools, identify problem-oriented solutions and appropriate measures.
- They evaluate and optimise HR management measures in the fields of strategic management, HR planning, employer branding from a strategic and operational point of view against the background of theoretical concepts.

3 Contents

- Introduction to corporate HR management: basic concepts, classification from a historic, business administration and academic perspective, theoretical approaches
- Overview of the fields of action of HR management
- Strategic HR management: role, tasks and tools in the context of the corporate target system, sustainability requirements and culture design
- Organisation of HR management: models, roles and corporate integration
- HR planning: basic concepts, employee key figures, determining personnel requirements and headcount, analysis of age structure
- HR controlling: basic concepts, key figures, control systems, HR analytics trend
- Employer branding: employer brands, candidate and employee experience, brand communication

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination or term paper or a combination of written examination and oral presentation or a combination of written examination and term paper

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Information Systems (B.A.), Business Psychology (B.Sc.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Sascha Armutat

9 Other information

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Legal Issues in HR Management								Module ID 5 P/O 33
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case studies		35	German

2 Learning outcomes/competences

Upon the successful completion of the module, students have basic knowledge of German individual employment law necessary for human resources work in a company throughout the employee journey, including the related knowledge of collective labor law, occupational health and safety legislation and data (protection) legislation. They, consequently, have the following knowledge and skills:

- Students are able to provide legal support for the application and recruitment process.
- They are able to identify and assess important rights of employees and employers in the employment relationship and develop their own solutions.
- They are able to examine agreements on fixed-term and part-time employment for their effectiveness and justify the legal consequences of their outcomes.
- They are able to assess the chances of success of a due/extraordinary termination and carry out the legally relevant measures when the employment relationship is terminated (e.g. works council hearings).

3 Contents

Principles of individual employment law and occupational health and safety legislation, e.g.:

- Recruiting
  - Initiation and establishment of the employment relationship
  - Handling data from a legal perspective
  - Use of AI instruments in processing personal data
- Personnel selection
  - Requirements for a diverse employee structure
  - Temporary placements
- Deployment
  - Rights and obligations in and deriving from the employment relationship (e.g. annual leave, continued remuneration, secondment)
  - Questions of occupational health and safety (e.g. working time provisions, risk assessment, maternity leave)
  - Mobile work
- Employee remuneration, especially minimum wage
- Redundancy
  - Preventive measures, e.g. return-to-work programmes
  - Termination of the employment relationship (fixed-term, notice, termination agreement)
- Selected aspects of collective labor law, e.g.:
  - Duties and rights of the works council with regard to recruitment, secondment and termination
  - Significance of company agreements and collective agreements

4 Participation requirements

Successful completion of module 5 RE 81 "Economic Private Law" is recommended.

5 Form of assessment

Written examination or oral examination

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6	**Condition for the award of credit points** Successful passing of the module examination
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.), Business Information Systems (work-integrated) (B.Sc.)
8	**Module coordinator** Prof. Dr. Christiane Nitschke
9	**Other information** -

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Operational HR Management: Designing the Employee Journey								Module ID 5 P/O 35
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case examples, case studies, exercises, group work		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They assess the operational fields of action in HR management in the context of current trends in their interactions with the system of HR management as a whole and with corporate management.
- They analyse company-related problems from the perspective of the respective operational field of action in HR management, identify problem-oriented solutions and select suitable tools for the field of action.
- They assess and optimise concepts and tools of operational HR management in the fields related to the employee journey from recruiting to redundancy from a strategic and operational perspective against the background of theoretical concepts.

3 Contents

- Employee journey as a task of HR management
- Recruiting: recruiting channels and tools, target group orientation, use of AI
- Personnel selection: tasks and concepts, methods for aptitude assessment, use of AI
- Onboarding: evidence-based measures, developing induction programmes
- Working time management: influencing factors, design parameters, modern working time models
- Work design and New Work: agile forms of work, hybrid work, participation models
- Compensation and benefits: compensation elements and models, influencing factors, design parameters
- Performance management: performance concept, MBO, feedback, appraisal and incentive systems
- HR development: skills development, career models, talent management
- Retention management: commitment, explanatory models for fluctuation, measures to improve retention
- Redundancy: forms, flexible staff, alumni concepts

4 Participation requirements

5 Form of assessment

Written examination or oral examination or term paper or a combination of written examination and oral presentation or a combination of written examination and term paper

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Information Systems (B.A.), Business Psychology (B.Sc.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Sascha Armutat

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9	Other information
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Research Seminar: Trends in HR Management								Module ID 5 P/O 39
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	6th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Lecture, case examples, group work		15	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They know the principles of scientific work and are able to differentiate various types of texts with practical and scientific relevance to HR management (e.g., project reports, studies, academic articles)
- They are able to plan and prepare complex academic texts on a current HR management issue
-
- They are able to analyse a current HR management issue and assess its effects on human resources and organisation. In addition, they are able to make abstractions from the level of business practice to a scientific level.
- They are able to explain current HR management issues and approaches to their science-based solutions in a comprehensible and reflective manner.

3 Contents

- Writing academic texts at a level that qualifies for the degree – principles, processes and methods
- Current and strategically relevant topic from HR management connected to general megatrends or special research topics (e.g. demographic change, globalisation, digitalisation, sustainability, AI, diversity management, project management, agility)
- Independent work on a scientific issue that is relevant for practical application, including preparation of a related academic paper

4 Participation requirements

Knowledge of personnel management, as imparted in modules 5 P/O 81 and 5 P/O 32 or 5 P/O 35 is recommended.

5 Form of assessment

Combination of project work and oral presentation or combination of term paper and oral presentation

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Kathrin Papmeyer

9 Other information

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Principles of Logistics								Module ID 5 P/L 38
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercise, group work, case studies		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to understand logistical processes both inside and outside the company and to show the importance of logistics as a cross-sectional task.
- They are able to explain the basic terms and concepts of logistics and supply chain management and distinguish them from one another.
- They are able to apply the concepts and methods discussed in the lecture and transfer them to operational use cases.
- They are able to compare essential logistics concepts in procurement, production, distribution and disposal and assess which approaches and instruments are best suited to the situation. Environmental aspects may also be assessed.
- They are able to develop their own solution proposals based on the selection of suitable methods and concepts for specific problems or applications.

3 Contents

In view of the global networking of companies and markets, the design and coordination of spatio-temporal transformation processes are becoming increasingly important. Today, logistics is seen as a cross-sectional function that is required in all phases of the goods economy transformation process. The task of logistics is to coordinate the material and information flows associated with the exchange of services, which are used to link internal and external stages in the value chain. On the one hand, the areas of procurement logistics, production logistics, distribution logistics and disposal logistics are dealt with in accordance with the value chain and based on the goals and tasks of logistics. On the other hand, there is an integrated consideration of company-wide value creation activities within the framework of supply chain management. In this, the basic interrelationships are shown and application-related, selected conceptual and quantitative models are deployed as solution methods for strategic and operational logistics tasks. The contents of the lecture are consolidated and discussed on the basis of exercises.

4 Participation requirements

A basic knowledge of production and logistics is recommended.

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Gerald Oeser

9 Other information

References and learning materials will be made available during the course.

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Logistics Systems								Module ID 5 P/L 31
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, project work		35	German

2 Learning outcomes/competences

After successfully completing the module, students are able to describe and apply the principles of logistics systems.
Students are able to verify the learned principles using practical examples and implement them in practice-oriented projects in companies (e.g. at Miele or Gestamp).
They are then able to justify and defend the solutions they have developed in front of management.
Students have a well-founded understanding of logistical relationships, which is increased by the factory tours. After participating in the module, students are able to evaluate logistical processes. In addition to the technical and financial aspects, they are able to evaluate social, human and employment-law aspects of certain systems.

3 Contents

The tasks and functions of logistics systems are presented during the module. In addition to the seminar-based tuition, specific projects are carried out in companies. The focus of teaching depends on the relevant project situation. Results must be presented after the project work is completed.
Contents include:
- Principles of logistics systems
- Transport systems
- Warehouse systems
- Picking systems
- Packing systems
- Information systems
- Deployment of logistics systems

4 Participation requirements

A basic knowledge of production and logistics is recommended.

5 Form of assessment

Project work or oral examination or term paper

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Information Systems (B.Sc.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Thomas Plümer

9 Other information

Project work and presentations usually take the form of group work. In addition, there is a lively exchange of information in technical discussions with the employees of the relevant company.

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Production Planning								Module ID 5 P/L 34
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case studies		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to name and outline the basic concepts and methods for the points listed under "Contents."
- They are able to explain and apply the concepts and methods listed.
- They are able to assess the applicability of selected concepts and methods and argue accordingly.
- They are able to name and present the human aspects of production planning.

3 Contents

Principles, e.g.

- Manufacturing principles and manufacturing methods
- Production systems and factory automation
- CAX (Computer-aided technologies) concepts
- Order processing procedure

Production planning concepts, e.g.

- Production scheduling
- Consumption-oriented procurement
- Optimal order quantity
- Scheduling and capacity planning
- Production controlling

4 Participation requirements

A basic knowledge of production and logistics is recommended.

5 Form of assessment

Written examination or oral examination or project work

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Information Systems (B.Sc.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Thomas Plümer

9 Other information

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Seminar: Production and Logistics								Module ID 5 P/L 39
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	6th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Lecture, group work, project work, simulation game, case studies		15	German, English

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- Students can independently analyse and assess problems in the field of production and logistics.
- In addition, they are able to identify and apply suitable methods and tools.
- Furthermore, students can elaborate and compare appropriate solutions for the problems mentioned and make selection decisions based on business-related criteria.
- In addition, students are able to didactically prepare, justify, and present their independently developed solution concepts.

3 Contents

Changing tasks from the field of production and logistics, depending on the semester.
Examples of such assignments may include:

- Factory planning and material flow design
- Deployment of simulations in material flow
- Current deployment concepts
- Supplier structure policy
- Process optimisation of business processes in the production environment
- Production control in operational practice
- Workflow management
- Quality management systems
- Key Performance Indicators (KPI) in logistics

4 Participation requirements

A basic knowledge of production and logistics is recommended.

5 Form of assessment

Project work or a combination of term paper and oral presentation

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Thomas Plümer

9 Other information

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Principles of Taxation Procedures and Other Corporate Taxes								Module ID 5 StU 47
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, case processing		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to explain the specific legal procedures for tax collection.
- They are able to explain the content of the regulations on out-of-court redress procedures.
- They are able to apply their knowledge to tax cases by recognising problems and assigning the relevant legal consequences to the relevant facts.
- They are able to assess business issues against the background of tax honesty and analyse the consequences of tax fraud and evasion.
- They are able to assess the financial and economic necessity of taxes, which is based on compliance with tax laws.
- Optional: they are able to evaluate and assess facts in terms of VAT.
- They are able to present the VAT taxation system and evaluate simpler facts in terms of VAT.
- Optional: they are able to process IT-supported matters and implement procedural law using DATEV and other providers.

3 Contents (amongst others):

- Tax procedural law and assessment procedure
- Correction of administrative files
- Out-of-court redress procedure
- Right to be heard, prohibition of *reformatio in peius* (the court may not make a more adverse assessment than the tax authorities)
- Adjournment, suspension of proceedings
- Discussion of the factual and legal status
- Judicial appeal process
- Principles of field auditing
- Tax offences and tax misdemeanours (including tax ethics and tax honesty)
- Optional: principles of VAT taxation
- Other corporate tax systems
- Assessment of sales, their taxability and tax liability
- Knowledge of the principles of input tax deduction

4 Participation requirements

Basic knowledge of the taxation of companies, as imparted in Module 5 StU 80 "Taxation," is recommended.

5 Form of assessment

Written examination or oral examination or a combination of the aforementioned forms of assessment

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Eginhard Werner
9	**Other information**

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Basics of National and International Taxation								Module ID 5 StU 48
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, case processing		35	German
2	**Learning outcomes/competences** On successful completion of the module, students have the following knowledge and skills: - They are able to discuss the procedure for determining the tax burden of income, corporation and trade tax. - They are able to explain the legal tax consequences associated with different legal forms. - They are able to apply their knowledge to tax cases by recognising problems and assigning the relevant legal consequences to the relevant facts. - They are able to assess business issues against the background of the legal and ethical necessity of compliance with tax rules (especially income tax rules). - They are able to evaluate tax regulations.							
3	**Contents (amongst others):** - Income taxes of companies: income tax with income tax balance sheet, corporation tax, trade tax (including obligations, calculations, legal consequences) - Taxation of companies operating at national level with regard to different legal forms - Tax arrangements (e.g. tax group, transfer of company assets, restructuring) - Principles of international corporate taxation, such as double and under-taxation, unilateral measures against double and under-taxation, double taxation agreements and European law - Taxation of foreign investors in Germany (inbound investments) - Taxation of foreign activities by domestic investors (outbound investments) - International profit limitation (e.g. transfer prices, determination of operating success) - Ethical issues of cross-border tax minimisation efforts							
4	**Participation requirements** A basic knowledge of the taxation of companies, as imparted e.g. in module 5 StU 80 "Taxation," is recommended.							
5	**Form of assessment** Written examination or oral examination							
6	**Condition for the award of credit points** Module examination pass							
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)							
8	**Module coordinator** Prof. Dr. Cornelia Kraft							

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9	**Other information**
	Guest lectures on current issues

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Principles of Audit Theory and Applied Corporate Audit								Module ID 5 StU 49
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, case processing		35	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to explain the regulatory framework and key players involved in the preparation and audit of annual financial statements, as well as their interaction.
- They are able to describe the professional development steps leading to becoming an auditor.
- They are able to explain an auditor's activities and areas of application.
- They are able to describe the necessity of an audit of annual financial statements to promote the overall welfare, and know the aim of an annual audit (ensuring compliance with legal regulations).
- They are able to explain the professional principles behind an audit and assess compliance with them on a case-by-case basis. In particular, they are able to apply and judge the norms for conscientiousness, personal responsibility, professional conduct, independence and confidentiality. In addition, they are able to present and assess the means optional to use by the Wirtschaftsprüferkammer (Chamber of Public Accountants) for monitoring compliance with these regulations.
- They are able to explain basic terms and calculate qualitative quantities of audit theory.
- They are able to describe the theoretical procedure for carrying out a company audit.
- They are able to independently resolve practical problems concerning individual auditing areas of the financial statement under commercial law and independently by applying their knowledge.

3 Contents (amongst others):

- Institutions in the context of accounting and auditing
- Pathway to become an auditor and fields of activity (auditing of annual financial statements, auditing of consolidated financial statements, special audits)
- Aims and purposes of the audit of the annual financial statement
- Audit process sequence (e.g. order, audit planning/risk assessment, control evaluation/substantive testing, documentation/reporting)
- Components of the annual financial statement (balance sheet, income statement, notes and management report)
- Accounting and auditing of assets (cash/bank, tangible assets, inventories, receivables)
- Accounting and auditing of liabilities: including liabilities, equity, provisions
- Principles of group accounting and auditing
- Principles of business valuation

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

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7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Andreas Stute
9	**Other information** - where applicable, guest lectures on current issues

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Seminar: Taxation and Audit								Module ID 5 StU 50
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	6th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Lecture, group work, case processing		15	German

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to independently analyse comprehensive issues related to taxation, accounting or auditing that are fundamentally new to them and resolve them in a structured and scientific manner.
- They are able to find literature relevant to the problem, evaluate it, and appreciate it with regard to the problem.
- They are able to present acquired knowledge according to scientific methods in the form of a written term paper.
- They are able to present and advocate their results verbally and with EDP support (sometimes in groups).

3 Contents

The contents of the seminar are essentially determined by the issues currently being discussed in the relevant discipline (tax law, accounting, corporate audit). For example, the following topics can be covered:

- Tax accounting policy, e.g. aims, instruments, impact analysis
- Corporate restructuring
- Tax optimisation concerning company formation, e.g. choice of legal form
- Tax arrangements concerning partnerships, e.g. new partners, liquidation/split up, company succession
- Tax-optimised corporate finance
- Comparisons of individual cases with regard to their assessment under commercial law or tax law or assessment under IFRS
- Theoretical questions concerning the auditing process, such as the audit of the internal control system or the early risk detection system
- Group accounting and auditing
- Business valuation
- Special audits: foundation audits, review of winding-up/liquidation, individual questions from accounting and audits under commercial law/tax law/IFRS

4 Participation requirements

None. It is recommended to take the seminar as the last of the compulsory elective modules for specialisation.

5 Form of assessment

Term paper and presentation

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

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8	**Module coordinator**
	Prof. Dr. Andreas Stute
9	**Other information**
	- where applicable, guest lectures on current issues

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International Management Accounting								Module ID 5 IBM 01
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture		35	English

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able present the principles of international management and important institutional frameworks for international business activity.
- They are able to explain internationalisation strategies and organisational forms of international companies.
- They are able to describe the concepts and tasks of controlling, as well as the role model of the controller in different countries.
- They are able to discuss factors influencing the development and implementation of controlling, divergence and convergence processes, and their effect in the context of controlling.
- They are able to interpret the influence of national culture on controlling based on current theories.
- They are able to apply various quantitative and qualitative controlling instruments to the context of international business activity.
- They are able to identify specific problems in international companies, classify them thematically, and analyse and process them with the aid of suitable controlling instruments.
- They are able to understand and explain the interface function of controlling and the cooperation between controlling and other corporate areas in the context of international business activities.
- They are able to obtain, analyse and critically interpret materials and information from current specialist literature.

3 Contents

Principles of international business activity
- Internationalisation strategies
- International organisational structures
- International comparative controlling
- Role of the controller and tasks of controlling in different countries
- Cultural and ethical influences on controlling
- Application of various strategic controlling instruments to the international context
- Controlling exchange rate risks
- Selected problems of controlling in high-inflation countries
- Selected aspects of controlling in various functional areas
- Selected aspects of international transfer pricing
- International Information Management

4 Participation requirements

A basic knowledge of cost and performance accounting, as taught in module 5 CFR 82 "Internal Accounting," is recommended.

5 Form of assessment

Written examination or oral examination

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6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Michael Brandau
9	**Other information** The module can be used to obtain the "International Business Manager" certificate.

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International Marketing								Module ID 5 IBM 02
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture		35	English
2	**Learning outcomes/competences** At the end of module, the students are able to differentiate between the different aspects of the international marketing. They are able to apply the 4 Ps in the international environment and to analyse and evaluate the different needs of the markets in order to achieve marketing goals. Finally, they are able to create marketing strategies for international companies.							
3	**Contents** • International Marketing as a coordinative task • Forms of market internationalisation (market selection and evaluation) • Market entry strategies (waterfall and shower strategy) • Specialties of the international marketing mix (4 Ps) • Degree of standardisation and differentiation in marketing • Coordination of cultural distances of the markets • The use of customer satisfaction analysis as the basis for a strategy building process • The use of CRM in international marketing in regard to the coordination process							
4	**Participation requirements** None							
5	**Form of assessment** Written examination or oral examination							
6	**Condition for the award of credit points** Module examination pass							
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.), International Studies in Management (B.A.)							
8	**Module coordinator** Prof. Dr. Gisbert Lensing							
9	**Other information** The module can be used to obtain the "International Business Manager" certificate.							

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International Human Resource Management								Module ID 5 IBM 03
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case examples, exercises, group work		35	English

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to explain the special features of International Human Resource Management (IHRM) in contrast to the purely nationally oriented Human Resource Management (HRM).
- They are able to present the central issues of HRM in an international context.
- They can understand and describe the impact of the internationality of businesses and companies on the various fields of action of HRM.
- They are able to analyse fundamental problems of IHRM and derive target-oriented strategic and operative measures.
- They are able to apply what they have learned to specific case studies from operational practice.

3 Contents

- Introduction to and principles of IHRM
- International human resource selection and recruitment
- Cross-border deployment of human resources
- Human resource development and performance evaluation in international companies
- Intercultural competence development
- International remuneration policy
- Organisation of international cooperation

4 Participation requirements

A basic knowledge of human resource management and company organisation, such as that taught in the module "Principles of Business Administration" (5 MG 82), is recommended. Further knowledge of personnel management, such as that taught in modules 5 P/O 81 and 5 P/O 32 or 5 P/O 35, is also recommended.

5 Form of assessment

Written examination or oral examination or a combination of term paper and oral presentation or a combination of written examination and oral presentation or a combination of written examination and term paper

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Ingo Ballschmieter

9 Other information

The module can be used to obtain the "International Business Manager" certificate.

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International Logistics								Module ID 5 IBM 04
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Business game, project work, group work		35	English

2 Learning outcomes/competences

On successful completion of the module, students are able to

- present the principles of production and logistics networks in a global environment,
- deal independently with questions from the field of production and logistics management under realistic conditions (time pressure, uncertainty and changing economic framework conditions),
- draw up, assess and present alternative courses of action based on company and environmental analyses, taking into account the interdependencies between the functional and design areas of an internationally operating company,
- select the methods and work techniques customary in production, logistics and general business administration and use them on a case-by-case basis,
- formulate strategic goals and take them into account or adjust them in the context of repeated operational decisions,
- recognise interactions between internal and external influences and take them into account in the planning and decision-making process,
- organise themselves in a team while taking project management into account and log the outcomes of planning and decision-making,
- present and defend project outcomes in a professional manner to other team members and outsiders.

3 Contents

Operational planning, decisions & control in procurement, production and distribution:

- Raw material procurement (supplier, quantity, just in time (JIT), warehouse, incoming inspection)
- Transport (warehouse, wholesaler, end-customer)
- Human resource decisions (recruitment, redundancy, training)
- Prices (major customers, end-customer differentiation)
- Haulier vs. transport company (comparison of quotes, delivery priorities)
- Sales (price, customer service)

Strategic planning, decisions & control in procurement, production and distribution:

- Basic orientation (make or buy (MoB), e-commerce, internal process optimisation, suppliers, order quantities, delivery cycle)
- Establishment of regional warehouses (construction, purchase, cooperation)
- Strategic alliance (cooperation with suppliers of merchandise)
- Logistics service provider (short- or long-term commitment)

4 Participation requirements

A basic knowledge of production and logistics is recommended.

5 Form of assessment

Written examination or oral examination or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment

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6	**Condition for the award of credit points** Module examination pass
7	**Application of the module** (in the following study programmes)**:** Business Administration (B.A.), Business Administration (work-integrated) (B.A.)
8	**Module coordinator** Prof. Dr. Gerald Oeser
9	**Other information** Recommended reading will be made available during the course. The module can be used to obtain the "International Business Manager" certificate.

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International Taxation								Module ID 5 IBM 05
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, case processing		35	English

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to explain basic terms in connection with the taxation of natural persons, corporations and partnerships.
- They are able to describe the procedure for determining the tax burden of income, corporation and trade tax.
- They are able to explain the legal tax consequences associated with different legal forms.
- They are able to apply their knowledge to tax cases by recognising problems and assigning the relevant legal consequences to the relevant facts.
- They are able to explain the issue of double taxation and measures to mitigate it.
- They are able to evaluate tax regulations.

3 Contents (amongst others):

- Income taxes for companies: income tax, corporation tax, business tax
- Taxation of companies operating at national level with regard to different legal forms
- Tax arrangements (e.g. tax group, transfer of company assets, restructuring)
- Tax justice in an international context
- Principles of international corporate taxation, such as double and under-taxation, unilateral measures against double and under-taxation, double taxation agreements and European law
- Taxation of foreign investors in Germany (inbound investments)
- Taxation of foreign activities by domestic investors (outbound investments)
- International profit limitation (e.g. transfer prices, determination of operating success)
- Ethical issues of cross-border tax minimisation efforts

4 Participation requirements

None

5 Form of assessment

Written examination or term paper or oral examination or written presentation or oral presentation or a combination of several of the aforementioned forms of assessment

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes)**:**

Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Manuel Teschke

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9	**Other information**
	Guest lectures on current issues The module can be used to obtain the "International Business Manager" certificate.

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Corporate Entrepreneurship								Module ID 5 MG 32
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q-level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.Sc.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Lecture, group work, project work		15	German/ English

2 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to explain the Lean Startup method.
- They are able to apply the Lean Startup method to open up a new business area.
- They are able to assess what it means to start a company or to initiate one's own project in an existing company.
- They are able to describe real company processes, develop approaches to solving problems in a team, contribute their own ideas and present solutions to company representatives.

3 Contents

How can existing companies behave in an entrepreneurial way? How can new growth areas be occupied? How can start-ups' success concepts be applied in large companies?

In the "Corporate Entrepreneurship" module, the participants, in cooperation with employees from existing companies, find out answers to these questions by developing their own project idea in the context of a company.

First, the relevant branch of the cooperating company is presented and introduced to the Lean Startup method. The teams then develop a project idea and the corresponding solution so that they can present it at the end.

4 Participation requirements

None

5 Form of assessment

Project work or term paper

6 Condition for the award of credit points

Module examination pass

7 Application of the module (in the following study programmes):

Business Administration (B.A.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.)

8 Module coordinator

Prof. Dr. Tim Kampe

9 Other information

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Business Plan								Module ID 5 MG 33
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.Sc.
1	**Course type**		**Contact time**	**Self-study**	**Teaching forms (learning methods)**		**Planned group size**	**Language**
	Seminar		2 SCH/30 h	120 h	Lecture, group work, project work		15	German/ English

2 Learning outcomes/competences

The overall goal is to impart knowledge and skills in terms of identifying business opportunities as well as to develop and implement own business ideas independently.

After successful completion of the module, students are able to:

- Understand and apply relevant content and methods of a business plan,
- Analyse opportunities, risks, market potential and competitive situations,
- Create new business models, brands and market entry strategies,
- Deal with uncertainty and information overload and evaluate entrepreneurial decisions, as well as
- Work together to develop and adequately present entrepreneurial concepts within the framework of group tasks.

3 Contents

The project work corresponds to the preparation of a business plan for a fictitious or real founding idea. The process includes:

- Identification of a business idea
- Development of a business model
- Application of design thinking & prototyping, if applicable
- Preparation of the business plan based on the requirements of the EXIST start-up scholarship (incl. analysis of the competitive situation and financial planning)

The module starts with a compact course that imparts the theoretical foundations. The assessment consists of a business plan and one or more (oral) presentations in which the founding idea and the final business plan are to be presented.
The business plan is based on the requirements of the EXIST Start-Up Scholarship. The fictitious or real business ideas are developed and presented during the semester in small groups (2–4 students).

4 Participation requirements

None

5 Form of assessment

Project work

6 Condition for the award of credit points

Module examination pass

7 Application of the module

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	Business Administration (B.A.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.)
8	**Module coordinator**
	Prof. Dr. Tim Kampe
9	**Other information**
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Entrepreneurship								Module ID 5 MG 34
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Dura-tion**	**Type**	**Q level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.Sc.

1	**Course type**	**Contact time**	**Self-study**	**Teaching forms (learning methods)**	**Planned group size**	**Language**
	Sem. lessons	4 SCH/60 h	90 h	Lecture, case examples, group work	35	German/ English

2 Learning outcomes/competences

The overarching goal is to impart knowledge and skills with regard to entrepreneurial activities. This basic course presents the foundation of a company as an attractive career choice and promotes awareness of the topic.

After successful completion of the module, students are able to:

- Understand business contexts, and consider entrepreneurship as a career in particular,
- Apply specific entrepreneurship methods and tools such as Business Model Canvas and analyse markets and competitive situations in particular,
- Evaluate entrepreneurial decisions and gain and assess (market) information, as well as
- Develop an individual attitude towards an entrepreneurial activity and adequately assess the probability of success of one's own founding idea in particular.

3 Contents

How do you develop a business idea? What makes for a successful start-up?

In the "Entrepreneurship" module, participants examine the following issues regarding the creation of a business:

- Entrepreneurship as a career choice,
- Recognising business opportunities,
- Developing business ideas and business models,
- Structure and content of business plans,
- Competitive analysis,
- Founding team composition, as well as
- Start-up financing.

First, basic knowledge is imparted and supplemented by case studies, which the students present to each other. The acquired knowledge will be tested in a written examination.

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credit points

Module examination pass

7 Application of the module

Business Administration (B.A.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.)

8 Module coordinator

Prof. Dr. Tim Kampe

9 Other information

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Corporate and Tax Law Activities for Entrepreneurs								Module ID 5 StU 51
No.	**Workload**	**Credit points**	**Study semester**	**Frequency**	**Sem.**	**Duration**	**Type**	**Q level**
	150 h	**6**	5th or 6th or 7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.Sc.
1	**Course type**		**Contact time**	**Self-study**	**Forms of teaching (learning methods)**		**Planned group size**	**Language**
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case examples, group work		35	German/ English

2 Learning outcomes/competences

The overall objective is to impart legal and tax knowledge and skills with a focus on the specificities of companies in the start-up and growth phase.

On successful completion of the module, students have the following knowledge and skills:

- They are familiar with the founding requirements of different legal forms and can assess their advantages and disadvantages under corporate law
- They can explain and assess the tax consequences associated with various legal forms in the formation and day-to-day management of the company
- They can apply their knowledge to legal and tax cases by working out problem solutions and analysing their legal consequences

3 Contents

- Commercial and corporate law/legal framework:
  - Relevant legal forms for business founders
  - Requirements for founding and legal form (in selected examples)
  - Forms of participation for entrepreneurs (undisclosed partnerships, disclosed partnerships, management buy-out)
  - Corporate law characteristics of the company forms (corporate bodies, shareholders and managing directors, power of attorney)
  - Forms of capital raising, corporate financing
  - Drafting of employment contracts
  - Selected legal issues:
    e.g. "Corporate Criminal Law" (OWiG, Act for Strengthening the Integrity of the Economy), executive liability, principles of insolvency law

- Tax law:
  - Tax obligations and compliance with them (principles of the tax code)
  - Income tax consequences of legal forms and taxation of corporate profits
  - Declaration obligations and liability for registration taxes (VAT, income tax)
  - Selected tax issues:
    - e.g. corporate assets vs. private assets, tax consequences of corporate financing, business split-up, loss compensation and loss offsetting, tax support for small and medium-sized enterprises

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination or written presentation or a combination of several of the aforementioned forms of assessment

6 Condition for the award of credit points

Module examination pass

7 Application of the module

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	Business Administration (B.A.), Business Administration (work-integrated) (B.A.), Business Information Systems (B.Sc.)
8	**Module coordinator**
	Prof. Dr. Kraft
9	**Other information**
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