English Taught Courses
Faculty of Business
## Winter Term

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## Summer Term

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5 AW 38 International Economics (with COIL Partnership) | 6 |
5 IBM 01

International Management Accounting
6 ECTS

Learning outcomes/skills
By completing the module students have the following knowledges and skills:
• They can describe the basics of international management and essential institutional conditions regarding to international business activities.
• They are able to explain strategies of internationalisation and forms of organisation of international companies.
• They can describe concepts and key tasks of the management accounting as well as the role of the controller in different countries.
• They are able to consider influencing factors of trend and implementation of management accounting, processes of divergence as well as convergence and their effects on management accounting.
• They are able to explain the influences of national culture on management accounting due to common theories.
• They can apply different quantitative and qualitative management accounting instruments relating to international business activities.
• They can identify concrete problems in international companies, classify, analyse and solve them with the help of adequate management accounting instruments.
• They can understand and explain the interface function of management accounting and the cooperation between management accounting and other corporate functions in the context of international business activities.
• They have the ability to organise reading material and information from up-to-date specialist literature, to analyse and critically interpret it.

Content of the module
• strategies of internationalisation
• organisational structures
• international comparative management accounting
• role of the controller and the functions of management accounting in different countries
• cultural influences on management accounting
• appliance of different strategical management accounting tools related to international context
• management of exchange rate risks
• selected problems of management accounting in hyperinflationary countries
• selected aspects of management accounting within different areas of operation
• selected aspects of international transfer prices
• international information management

Requirements
Basic knowledge in cost accounting as taught in the module 5 CFR 22 “Internal Accounting/Internes Rechnungswesen)” is recommended.

Materials used for the course:
PowerPoint slides, specially developed exercises, references to scientific articles
If applicable, presentation of scientific, subject-specific articles

Exam
Written examination (1.5 hours) or assignment

5 IBM 02

International Marketing
6 ECTS

Learning outcomes/skills
At the end of module the students are able to differentiate between the different aspects of the international marketing. They are capable to apply the 4 P’s in the international environment and to analyse and evaluate the different needs of the markets to achieve the marketing goals. Finally they are able to create marketing strategies for internationally operating companies.

Content of the module
• international Marketing as a coordinative task
• forms of market internationalisation (market selection and evaluation)
• market entry strategies (waterfall and shower strategy)
• specialities of the int. marketing mix (4 P’s)
• degree of standardisation and differentiation in marketing
• coordination cultural distances of the markets
• the use of customer satisfaction analysis as the basic for a strategy building process
• the use of CRM in international marketing in regard to the coordination process
• actual topics referring to International Marketing

Requirements
None

Methodology
Study the used slightes of the lessons, reading the basic literature (International Marketing from Prof. Dr. Klaus Backhaus University of Münster), prepare tasks in form
of cases or simply about actual circumstances like the discussion of CETA and the influence to marketing.

**Exam**
Written examination of 90 minutes or presentation of 80 minutes plus free discussion of 10 minutes. The evaluation is according to the whole content of the 24 lessons during the semester. Points are given in the written exam for keywords, math problem and the general impression if the student has understood the topic.

**Literature**
Backhaus, Klaus, Büschken, Joachim u. Voeth, Markus: *Internationales Marketing*
Meffert, Heribert u. Bolz Joachim: *Internationales Marketing Management*
Kottler, Philip u. Bliebel, Friedhelm: *Marketing Management*
Actual journals like *Harvard Business Review*

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5 IBM 03

**International Human Resource Management**

6 ECTS

**Learning outcomes/skills**
By completing the module students dispose of the following skills:

- They are able to explain the characteristics of the international human resource management (IHRM) in contrast to the pure national oriented human resource management (HRM).
- They are able to describe the central issues of the HRM in an international context.
- They have the ability to understand and describe the effects of the internationality of companies on the various areas of activity of the HRM.
- They are capable of analysing fundamental problems of the HRM and deriving strategic and operational measures.
- They are able to apply what they have learned to practical case studies.

**Content of the module**

- introduction and basics of IHRM: group work related to the delineation between HRM and IHRM on the basis of articles
- international recruitment and selection: exercise sheet to be worked out in intercultural groups; analysis of job descriptions for international HR-managers (real cases) and derivation of improvement potential
- personnel placement across the borders: exercise sheet to be worked out in intercultural groups; analysis of job descriptions for international HR-managers (real cases) and derivation of improvement potential
- personnel development and evaluation of efficiency in international companies: group work on designing successful global performance management at the example of Germany, China and the USA
- development of intercultural competence: cultural comparison of home country to further countries on the methodical basis of the Hofstede-model; self-assessment of intercultural preferences on the methodical basis of the IPT-tool; role play related to a business practical example – an international project in the tension field between economic success and relationship orientation; cultural analysis for India on the methodical basis of the IPT-tool; role play related to a business practical example – feedback with Indian business partners
- international charge determination: calculation of target gross income in case of assignments on the basis of the balance sheet approach
- organisation of international cooperation: group work on effectiveness of different media use in the frame of virtual leadership and virtual teamwork

**Requirements**
Basic knowledge in human resource management and business organisation as taught in the module Basics of business studies (Grundlagen der BWL)” (5 MG 02) is recommended. Advanced knowledge in human resource management as taught in the modules 5 P/O 01 Personnel Management (Personalführung)” as well as 5 P/O 32 and 5 P/O 35 Human Resources Management 1 and 2 (Personalwirtschaft 1 und 2)” is also recommended.

**Materials used for the course**
Set of slides, exercise sheets, articles, real business cases, templates for cultural assessment and comparison, templates for calculating target gross income

Further particularities: guest lecturing of business professionals – globally leading regional enterprises

**Exam**
Written examination (1.5 hours)
**International Logistics**

6 ECTS

**Learning outcomes /skills**

By completing the module students are able:

- to describe the fundamentals of the production and logistics networks in a global environment,
- to handle problems in the field of production and logistics management under realistic conditions (time pressure, uncertainty and changing economic conditions) independently,
- to identify, assess and present action alternatives due to company and environmental analyses under consideration of interdependence between functions and areas of influence of an international operating company,
- to select usual techniques and work methods which are used in the production, logistics and business administration and apply them relating to the case,
- to frame strategic objectives and consider or adjust them in the case of repeated operational decisions,
- to recognize interdependencies between internal and external corporate influences and take account of them during the process of planning and decision making,
- to organise work in teams under consideration of the project management and to record results of the process of planning and decision making
- to present and stand up for the projects results in front of other team members and outsiders.

**Content of the module**

Operational planning, decisions and monitoring relating to procurement, manufacturing and distribution:

- raw materials procurement (supplier, quantity, just in time (JIT), warehouse, entry inspection)
- transportation (warehouse, wholesalers, customers)
- human resource decisions (recruitment, rationalisation measures, coaching)
- price differentiation (wholesalers, end-customer)
- freight forwarder vs. transport companies (bid comparison, delivery priority)
- sales (price, customer service)

Strategic planning, decisions and monitoring relating to procurement, manufacturing and distribution:

- fundamental orientation (make or buy (MoB), e-Commerce, internal process optimisation, suppliers, order quantities, delivery cycle)
- establishment of regional warehouses (structure, purchase, cooperation)
- strategic alliance (cooperation with suppliers of trading goods)
- logistics service provider (short or long-term cooperation)

**Requirements**

Basic knowledge in the field of production and logistics is recommended.

**Materials used for the course**

PowerPoint slides, smart board, videos, guest lectures (e. g. managers from UPS and Wallenius Willhelmsen)

**Kinds of assignments the students will complete**

group work (e.g. preparing and presenting a poster on logistical challenges and solutions in different countries), solving qualitative and quantitative case studies

**Exam**

Combination of project work and paper and presentations in case of a business game or written examination containing only essay questions (1.5 hours)

**Literature**


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**International Taxation**

6 ECTS

**Learning outcomes /skills**

By completing the module students dispose of the following skills:

- They can explain basic terms in the context of taxation of individuals, corporations and business partnerships.
- They are capable of describing the procedure of the determination of the income tax, corporation tax and trade tax.
- They are able to explain several types of legal forms connected to the legal consequences.
- They are able to apply their knowledge in tax cases recognizing the fiscal problems and assigning the correct legal consequences.
- They can explain the problems of the double taxation and the steps in relation to their reduction.
- They can assess tax regulations.

**Requirements**

Basic knowledge in the field of production and logistics is recommended.

**Materials used for the course**

PowerPoint slides, smart board, videos, guest lectures (e. g. managers from UPS and Wallenius Willhelmsen)

**Kinds of assignments the students will complete**

group work (e.g. preparing and presenting a poster on logistical challenges and solutions in different countries), solving qualitative and quantitative case studies

**Exam**

Combination of project work and paper and presentations in case of a business game or written examination containing only essay questions (1.5 hours)

**Literature**

Content of the module
- company profit taxes: income tax, corporate tax, trade tax
- taxation of national companies regarding various forms of organisations
- fiscal configuration (for example tax group, transfer of company assets, restructuring)
- basics of the international corporate taxation like double taxation, less taxation, double taxation agreements and European law
- taxation of foreign investors in Germany (inbound investments)
- taxation of international activities of domestic investors (outbound investments)
- determination of profits (transfer prices, determining of the business success)

Requirements
None

Exam
Presentation = 50% and written examination (60 min) = 50%

Literature

5 IBM 06

International Human Resource Management and International Business Law
6 ECTS

PART 1 OF THE COURSE: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Learning outcomes/competencies
By successfully completing this module, students have acquired the following knowledge and skills:
- They are able to explain the particularities of International Human Resource Management (IHRM) in delineation to purely national oriented Human Resource Management (HRM).
- They are able to understand and describe the impact of enterprises’ internationality on different action fields of HRM.
- They are capable of analyzing basic problems of IHRM and deriving targeted strategic and operational actions.
- They are able to apply the acquired knowledge to practical business cases.

Content
- Introduction and basic principles of IHRM
- International HR-deployment and -recruiting
- Intercultural competence development
- HR-development and performance measurement in international operating enterprises

Participation requirements
Basic knowledge of HRM, such as conveyed by module „Grundlagen der BWL/Principles of Business Administration (5 MG 02)“, is recommended.

PART 2 OF THE COURSE: INTERNATIONAL BUSINESS LAW

Learning outcomes/competencies
After having successfully taken part in the course, participants are able to explain and apply the legal framework for international commercial contracts as well as the basic essentials of contract types, content and legal consequences of typical contract clauses used in international business transactions.

Content
- Legal framework of international commercial contracts
- Essential contract types, in particular international sale contracts and their legal basis (CISG and Incoterms)
- Legal impact of typical contractual provisions in international commercial contracts
- Dispute resolution: Litigation and arbitration

Participation requirements
None

Design of examination (both parts)
Written exam or possibly oral exam

Requirements for credit assignment (both parts)
Passing of exam
5 CFR 10

International Finance
6 ECTS

Course description
This course focuses on international financial management and international trade. Topics in financial management, viewed primarily from the perspective of managers doing export/import business, include the management of foreign exchange exposure, foreign direct investment decisions, and multinational capital budgeting. Other topics covered include trends in international banking, the balance of payments, the determination of exchange rates, the financial crisis, and the Euro crisis. This semester the class contains first time as well the new world of finance. FinTech applications such as crowdfunding, crypto currencies and blockchain applications are explained and are set in the context of International Finance.

Course objective
The goal is to provide a systematic presentation of the operational practices of international finance, including instruments of the international financial system, money and capital markets and the international monetary system. The course aims to impart an awareness of the continuous changes in these major fields, alongside with changes in international financial policies, investment strategies and practices. Based on FinTech application like BitCoin or Crowdfunding platforms students gain a general understanding of these new financial technologies and the process of digital transformation within the financial sector.

Agenda
- Exchange rate systems
- Balance of Payment and exchange rate parities
- Foreign exchange market
- Hedging of currency exposure by using forwards, Futures and options
- Cross Currency Swaps
- Internationale Finance (Factoring, Forfaiting, Assets Backed Securities, Leasing)
- Methods of international payments (documentary collection, letter of credit, guarantees)
- Merger and Acquisitions

Methodology
In this course the following methods, techniques and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) question and answer sessions with professor directing questions to particular students.

Requirements
None

Assignments and student responsibilities
(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2) review of articles and news items in current periodicals and journals dealing with international finance theory and practices. A list of such sources is also contained in the assignment sheet; (3) study and solutions of cases as specified in the assignments.

Assignments and gradings
Final exam = 100%

Literature
Eiteman/Stonehill/Moffett: Multinational Business Finance, 13th edition
For the FinTech part of the course: web-based articles are 5 MKT 43

Mobile Marketing
3 ECTS or 6 ECTS

Course description
This course provides first an overview of Mobile business and then to focus on special areas like Mobile marketing and mobile payment.

Course objective
The goal is to provide a systematic presentation of the operational practices of (international) mobile business, including instruments of the mobile business system, technologies, applications and the (international) market. The course aims to impart an awareness of the continuous changes in these major fields, alongside with changes in international mobile business approaches, market strategies and practices. Its objective is to analyze the nature of mobile business at the international, regional, national, institutional and corporate levels, to provide the student with an understanding of the concepts and techniques related to international mobile business operations and to discuss the major current events in this field. Main topics are Technical Basics, Economic Fundamentals, Mobile application scenarios, Mobile Marketing, Mobile Payment, Security

Agenda
Introduction and examples
- What is the definition of mobile marketing/ business?
• Who are the players in the area of mobile business?
• What is now exactly to be mobile?
• Which implications can be made for “to be mobile”?
• What are the applications/services? o In detail: “mobile marketing”
• Where are challenges and risks?

Methodology
In this course the following methods, techniques and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) application of mobile business by participation in case studies (4) question and answer sessions with professor directing questions to particular students; (5) presentation of a research paper on a topic related to the course content; (6) oral class presentations by students with particularly relevant experiences.

Requirements
None

Assignments and student responsibilities
(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2) research and writing of a 15 pages paper (space 1, font 12), complete with footnotes and bibliography, Presentation and discussion of results in front of the class (3) review of articles and news items in current periodicals and journals dealing with mobile business theory and practices. (4) study and solutions of cases as specified in the assignments.

Assignments and gradings
Research Paper = 30%, Presentation = 20%, Final exam = 50%

Literature
Useful readings
Krum, Ciny, Mobile Marketing, Pearson education - MAIN BOOK!!
Giaglis George M., Mobile business: technologies, applications and markets
Bhuvan Unhelkar, Handbook of Research in Mobile Business: Technical, Methodological, and Social Perspectives, Idem Group
Jouni Paavilainen; Mobile Business Strategies: Understanding the Technologies and Opportunities, Wireless Press

Recommended journals
International Journal of Information Management
Journal of Theoretical and Applied Electronic Commerce Research

5 MG 04
Cross Culture
6 ECTS

Learning outcomes/skills
At the end of the module, the students are able to differentiate between the different aspects of cross culture by understanding the different dimensions. They are able to apply different negotiation styles in the international environment and to analyse and evaluate the different habits of people in different cultures and markets in order to achieve marketing goals. Finally, they are able to communicate properly in any international surrounding.

Content of the module
After completing the module, students are able to:
• Aspects of globalisation
• Presenting different cross culture models like:
  - The Iceberg model
  - The cultural onion
  - The different cultural dimensions by Schein, Lewis, Hofstede, Tropenaars, Fons and Hampden Turner, etc.
• Intercultural negotiations styles
• Practical negative behavior examples
• Practical positive behavior examples
• Cases of different cultures

Requirements
None

Exam
Presentation, written examination or, if applicable, oral examination
5 SP 01

Wirtschaftsenglisch (Business English)
6 ECTS

Learning outcomes/skills
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
  - personnel/organisation
  - starting a business
  - legal formats of companies
• Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
• Applying for a job, personal SWOT, CVs and resumés, HR
• Marketing, marketing mix, launching a product
• Presenting business ideas and business performance, designing a SWOT analysis
• Starting a company, legal formats, financing a start up
• Corresponding with customers

Requirements
English skills level B1 is recommended.

Assignments and student responsibilities
(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2) research on and writing of a 15 pages paper (space 1, font 12), complete with footnotes and bibliography, Presentation and discussion of results in front of the class (3) review of articles and news items in current periodicals and journals dealing with mobile business theory and practices, (4) study and solutions of cases as specified in the assignments.

Exam
Written examination

Literature
B for Business, Hueber

5 SP 31

Starting a Business – Business Project
6 ECTS

Learning outcomes/skills
Qualification Objectives: By the end of the course students have
• upgraded and are able to apply English language skills in an international environment,
• acquired and are able to apply management skills,
• upgraded and can apply cross-cultural communication skills,
• enhanced and can apply project and team management skills,
• upgraded and are able to apply presentation and academic writing skills in a real-life environment.
• Acquisition of level B2/C1 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
• Personnel and Organisation
• Marketing; Marketing Mix, Market Segmentation
• Legal format
• Finance and Accounting
• Aspects of localisation of a company
• Strategy and Planning, Business Environment: SWOT, Report writing, Presentation

The course contents serve a clear project focus, i.e. to set up a virtual company.

Requirements
English skills on a B2 level.

Exam
Presentation: 50% oral presentation, 50% written draft

Literature
Selected articles/chapters of:
Jones, L. and Alexander, R.: New International Business English
Pletger, P.: English for Human Resources
5 SP 33

**Français des Affaires**

6 ECTS

**Learning outcomes/skills**
The students are proficient in French business vocabulary. They can implement a business idea into a company creation (in a French-speaking country) and are able to prepare, compile and present a Business Plan (Plan d’affaires) in French.

**Content of the module**
- Job search, applications and employment in the French-speaking world
- Principles of the tax and social system of France
- Business models and structures
- Company location decisions
- Marketing, distribution, sales
- Financing of a project, accounting, environmental factors

**Requirements**
None

**Exam**
Presentation:
50% written draft (Business plan/Plan d’affaires)
50% oral presentation of the Business plan

**Literature**
L’entreprise – simulations globales, Hachette langue étrangère
Découverte de la France économique, Klett Verlag
Dictionnaire de l’entreprise, Hatier

5 SP 35

**Español en la Gestión Internacional**

6 ECTS

**Learning outcomes/skills**
- Introduction to business language and focused application in practical project
- Acquisition of competences in economic communication
- Deepen skills in teamwork, presentation and negotiation techniques
- Acquisition of level B2/C1 according GER (Gemeinsamer Europäischer Referenzrahmen)

**Content of the module**
- New forms of business
- Intercultural economic communication
- Development of a business plan for a virtual company

**Requirements**
Spanish skills on a B1 level.

**Assignments and gradings**
Report = 50%
Presentation = 50%

**Literature**
M. de Prada, M. Bovet: *Hablando de Negocios*, edelsa, última edición
M. González, F. Martín, C. Rodrigo, E. Verdía: *Colegas 1+2*, Klett/Difusión, 2000
M. Franciulli, C. Vega Carney: *Informes de los Negocios*, Arco Libros, 2002
Gisèle Prost, *alfredo N. Fernández Al Día nivel inicial*, SGEL, 2006
Informaciones corrientes del Internet y de la revista *Emprendedores*
www.emprendedores.es
5 SP 38
Französisch für Anfänger (Basic German required!)
6 ECTS

Learning outcomes/skills
With the successful completion of the module, the students are able to
• cope with various everyday situations in a French-speaking country
• perceive and assess cultural peculiarities.
• Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
Development of everyday situations such as:
• Welcome, introduce, adopt
• To introduce the home town, to ask for the way, to use public transport
• To order in a restaurant, to describe eating habits
• To comprehend opening times, to deal with times and other time specifications
• Name, describe and compare garments
• Describe everyday routines
• Talk about the own family
• Agree, accept invitations and refuse politely
• Talk about the past, describe travel experiences

Requirements
Basic proficiency of German required to follow lessons.

Exam
Written or oral examination

Literature
Zénith 1, Méthode de français (Hueber Verlag)

5 SP 39
Spanisch für Anfänger (Basic German required!)
6 ECTS

Learning outcomes/skills
With the successful completion of the module, the students are able to,
• cope with various everyday situations in a Spanish-speaking country,
• perceive and assess cultural peculiarities,
• Explain the unknown grammatical phenomena.
• Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
Development of everyday situations such as:
• Welcome, introduce, adopt
• To introduce the home town, to ask for the way, to use public transport
• To order in a restaurant, to describe eating habits
• To comprehend opening times, to deal with times and other time specifications
• Name, describe and compare garments
• Describe everyday routines
• Talk about the own family
• Agree, accept invitations and refuse politely
• Talk about the past, describe travel experiences

Requirements
German skills on a B1 level.

Exam
Written or oral examination

Literature
Caminos Neu, Klett Verlag
5 SP 40

Presentations and Meetings
6 ECTS

Learning outcomes/skills
After completing the module, students will have acquired:
• Presentations: Students know and are able to apply various presentation techniques, get acquainted with different presentation tools, acquire basic rhetorical skills and knowledge, become aware of cultural aspects of body language and are able to implement and actively use their knowledge in presentations for international audiences.
• Meetings: Students will become familiar with different aspects of teamwork with special focus on international teams, gain cultural awareness, learn about negotiation concepts and experience negotiation situations in various economic settings and can describe and apply these skills. They can chair and run international teams and meetings effectively.
• Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
presentations:
• basic communication models
• cultural awareness
• body language
• rhetoric
• dos and don’ts
• practice and feedback
meetings:
• theoretical concepts of international terms
• Harvard Negotiating Concept
• negotiations
• practice and feedback

Requirements
English skills on a B2 level.

Exam
Combination of project work, presentation and oral examination

Literature
Grussendorf, Marion: English for Presentations. Cornelsen

COURSE DETAILS SUMMER TERM

5 IBM 01

International Management Accounting
6 ECTS

Learning outcomes/skills
By completing the module students have the following knowledges and skills:
• They can describe the basics of international management and essential institutional conditions regarding to international business activities.
• They are able to explain strategies of internationalisation and forms of organisation of international companies.
• They can describe concepts and key tasks of the management accounting as well as the role of the controller in different countries.
• They are able to consider influencing factors of trend and implementation of management accounting, processes of divergence as well as convergence and their effects on management accounting.
• They are able to explain the influences of national culture on management accounting due to common theories.
• They can apply different quantitative and qualitative management accounting instruments relating to international business activities.
• They can identify concrete problems in international companies, classify, analyse and solve them with the help of adequate management accounting instruments.
• They can understand and explain the interface function of management accounting and the cooperation between management accounting and other corporate functions in the context of international business activities.
• They have the ability to organise reading material and information from up-to-date specialist literature, to analyse and critically interpret it.

Content of the module
Basics of international business activities
• strategies of internationalisation
• organisational structures
• international comparative management accounting
• role of the controller and the functions of management accounting in different countries
• cultural influences on management accounting
• appliance of different strategical management accounting tools related to international context
• management of exchange rate risks
• selected problems of management accounting in hyperinflationary countries
• selected aspects of management accounting within different areas of operation
• selected aspects of international transfer prices
• international information management

Requirements
Basic knowledge in cost accounting as taught in the module 5 CFR 22 Internal Accounting/Internes Rechnungswesen) is recommended.

Materials used for the course
PowerPoint slides, specially developed exercises, references to scientific articles
If applicable, presentation of scientific, subject-specific articles

Exam
Written examination (1.5 hours) or assignment

5 IBM 02
International Marketing
6 ECTS

Learning outcomes/skills
At the end of module the students are able to differentiate between the different aspects of the international marketing. They are capable to apply the 4 P’s in the international environment and to analyse and evaluate the different needs of the markets to achieve the marketing goals. Finally they are able to create marketing strategies for internationally operating companies.

Content of the module
• international Marketing as a coordinative task
• forms of market internationalisation (market selection and evaluation)
• market entry strategies (waterfall and shower strategy)
• specialties of the int. marketing mix (4 P’s)
• degree of standardisation and differentiation in marketing
• coordination cultural distances of the markets
• the use of customer satisfaction analysis as the basic for a strategy building process
• the use of CRM in international marketing in regard to the coordination process
• actual topics referring to International Marketing

Requirements
None

Methodology
Study the used slight of the lessons, reading the basic literature (International Marketing from Prof. Dr. Klaus Backhaus University of Münster), prepare tasks in form of cases or simply about actual circumstances like the discussion of CETA and the influence to marketing.

Exam
Written examination of 90 minutes or presentation of 80 minutes plus free discussion of 10 minutes:
The evaluation is according to the whole content of the 24 lessons during the semester
Points are given in the written exam for keywords, math problem and the general impression if the student has understood the topic

Literature
Backhaus, Klaus, Büschken, Joachim u. Voeth, Markus: Internationales Marketing
Kottler, Philip u. Bliemel, Friedhelm: Marketing Management
Actual journals like Harvard Business Review

5 IBM 03
International Human Resource Management
6 ECTS

Learning outcomes/skills
By completing the module students dispose of the following skills:
• They are able to explain the characteristics of the international human resource management (IHRM) in contrast to the pure national oriented human resource management (HRM).
• They are able to describe the central issues of the HRM in an international context.
• They have the ability to understand and describe the effects of the internationality of companies on the various areas of activity of the HRM.
• They are capable of analysing fundamental problems of the HRM and deriving strategic and operational measures.
• They are able to apply what they have learned to practical case studies.
Content of the module

- **Introduction and basics of IHRM:** group work related to the delineation between HRM and IHRM on the basis of articles
- **International recruitment and selection:** exercise sheet to be worked out in intercultural groups; analysis of job descriptions for international HR-managers (real cases) and derivation of improvement potential
- **Personnel placement across the borders:** exercise sheet to be worked out in intercultural groups; analysis of job descriptions for international HR-managers (real cases) and derivation of improvement potential
- **Personnel development and evaluation efficiency in international companies:** group work on designing successful global performance management at the example of Germany, China, and the USA
- **Development of intercultural competence:** cultural comparison of home country to further countries on the methodical basis of the Hofstede-model; self-assessment of intercultural preferences on the methodical basis of the IPT-tool; role play related to a business practical example – an international project in the tension field between economic success and relationship orientation; cultural analysis for China on the methodical basis of the IPT-tool; role play related to a business practical example – negotiations with Chinese business partners; cultural analysis for India on the methodical basis of the IPT-tool; role play related to a business practical example – feedback with Indian business partners
- **International charge determination:** calculation of target gross income in case of assignments on the basis of the balance sheet approach
- **Organisation of international cooperation:** group work on effectiveness of different media use in the frame of virtual leadership and virtual teamwork

Requirements

Basic knowledge in human resource management and business organisation as taught in the module Basics of business studies (Grundlagen der BWL)* (5 MG 02) is recommended. Advanced knowledge in human resource management as taught in the modules 5 P/O 01 Personnel Management (Personalführung)* as well as 5 P/O 32 and 5 P/O 35 Human Resources Management 1 and 2 (Personalwirtschaft 1 und 2)* is also recommended.

Materials used for the course

Set of slides, exercise sheets, articles, real business cases, templates for cultural assessment and comparison, templates for calculating target gross income

Further particularities: guest lecturing of business professionals - globally leading regional enterprises

Exam

Written examination (1.5 hours)
• strategic alliance (cooperation with suppliers of trading goods)
• logistics service provider (short or long-term cooperation)

Requirements
Basic knowledge in the field of production and logistics is recommended.

Materials used for the course
PowerPoint slides, smart board, videos, guest lectures (e.g. managers from UPS and Wallenius Willhelmsen)

Kinds of assignments the students will complete
group work (e.g. preparing and presenting a poster on logistical challenges and solutions in different countries), solving qualitative and quantitative case studies

Exam
Combination of project work and paper and presentations in case of a business game or written examination containing only essay questions (1.5 hours)

Content of the module
• company profit taxes: income tax, corporate tax, trade tax
• taxation of national companies regarding various forms of organisations
• fiscal configuration (for example tax group, transfer of company assets, restructuring)
• basics of the international corporate taxation like double taxation, less taxation, double taxation agreements and European law
• taxation of foreign investors in Germany (inbound investments)
• taxation of international activities of domestic investors (outbound investments)
• determination of profits (transfer prices, determining of the business success)

Requirements
None

Exam
Presentation = 50% and written examination (60 min) = 50%

Literature

5 IBM 05
International Taxation
6 ECTS

Learning outcomes/skills
By completing the module students dispose of the following skills:
• They can explain basic terms in the context of taxation of individuals, corporations and business partnerships.
• They are capable of describing the procedure of the determination of the income tax, corporation tax and trade tax.
• They are able to explain several types of legal forms connected to the legal consequences.

• They are able to apply their knowledge in tax cases recognizing the fiscal problems and assigning the correct legal consequences.
• They can explain the problems of the double taxation and the steps in relation to their reduction.
• They can assess tax regulations.

5 CFR 08
Managerial Finance
6 ECTS

Course description
This course provides an overview of financial markets and focuses on the managerial aspects of finance from a multinational business perspective. After successful completion of the module, the students master the fundamentals of financial management. With the knowledge of the various types of interest calculation, they are able to make entrepreneurial credit and investment decisions independently. Furthermore, the knowledge of various ratios enables them to analyze the balance sheets and assess the economic success of a company.
**Course objective**
The goal is to provide a systematic presentation of the theory and operational practices of finance, including instruments of money and capital markets. The course aims to impart an awareness of the continuous changes in these major fields, alongside with changes in international financial policies, investment strategies and practices. Its objective is to analyze the nature of finance from a corporate perspective, to provide the student with an understanding of the concepts and techniques related to financial operations and to discuss the major current developments in this field.

**Agenda**
- Analysis Financial Statements
- Time Value of Money
- Interest rates and yield curve analysis
- Capital budgeting
- Spot markets: Bonds and stocks
- Forward markets: Forwards, Futurs and Options
- Interest rate swaps
- Portfolio theory

**Methodology**
In this course the following methods, techniques and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) question and answer sessions with professor directing questions to particular students; (4) writing and presenting of a research paper on a topic related to the course content

**Requirements**
None

**Assignments and grading**
Final exam = 100%

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**5 CFR 09**

**Managerial Accounting**
6 ECTS

**Learning outcomes/skills**
After having successfully taken part, students know basic aspects and methods of Management Accounting. They are able to understand and develop basic costing and budgeting systems as well as to perform pricing and strategic analysis. They are able to apply their knowledges in the context of case studies.

**Content of the module**
- Basics of Management Accounting
- Cost terms and purposes
- Cost volume profit analysis
- Job costing and activity based costing
- Master budgets and flexible budgets
- Pricing decisions and cost management
- Strategy and balanced scorecards
- Process costing
- International aspects of costing

**Requirements**
Knowledge in external accounting advantageously.

**Methodology**

presentation + face-to-face discussion; collaborative exercises; course documents, newspaper articles and additional use cases material published on teaching platform Ilias

**Assignments**
weekly case study exercises (ungraded)

**Assignments and gradings**
Written exam (120 min) = 100%

**Literature**

**Additional literature**
Assignments
Working through handouts and case study, using R program
Assignments and gradings
Written examination (2 hours) = 100%

Literature
Anderson: Statistics for Business and Economics
Kohn/Öztürk: Statistik für Ökonomen
McClave: Statistics for Business and Economics

5 M/S 06
Managerial Statistics
6 ECTS

Learning outcomes/skills
After completing this course the students will know basic methods of statistics in economics. They are able to understand and perform statistical analysis. They are able to apply their knowledges in the context of real problems like setting up a simple survey, analysing metric and non-metric data with the R program.

Content of the module
- Basic statistical terms
- Principals of a survey
- Frequencies, mean, quantile
- Graphical presentation of distributions
- Variance, standard deviation, coefficient of variation
- Growth rates
- Index numbers
- Scatterplot and qq-plot
- Correlation and regression analysis
- Analysis of Variance
- Introduction to probability
- Random variables
- Estimation of Parameters
- Normal Distribution
- Distributions derived from the Normal Distribution
- Confidence interval
- Testing Hypotheses

Requirements
None

Materials used for the course
Handouts with case study, data sample, statistic program R

5 VWL 07
Economics
6 ECTS

Course description
This course provides an introduction to the mechanisms of market systems. It deals with decision making of consumers and firms, their interactions, market failure and government activities. Emphasis is also given to a discussion of macroeconomics factors which directly affect product demand and cost of production like exchange rates, interest rates or business cycles.

After completing the course students will be able to answer questions like: How do consumers and firms reach optimal decisions, and how do they interact to shape the resources and opportunities available? How does market structure affect market outcomes? When do markets fail and what can be done to mitigate negative effects? How does foreign trade affect the domestic economy? How should policy makers respond to the business cycle?

Course objective
The general objective of this course is to alter the way you look at the world and to help you to think like an economist.

Agenda
- The Economic Perspective
- Concept of Comparative Advantage
- Demand and Supply
- Power of Prices and Government Action
- Market Structure and Market Failures
SUMMER TERM SUMMER TERM SUMMER TERM

5 MKT 43

Mobile Marketing
3 ECTS or 6 ECTS

Course description
This course provides first an overview of Mobile business and then to focus on special areas like Mobile marketing and mobile payment.

Course objective
The goal is to provide a systematic presentation of the operational practices of (international) mobile business, including instruments of the mobile business system, technologies, applications and the (international) market. The course aims to impart an awareness of the continuous changes in these major fields, alongside with changes in international mobile business approaches, market strategies and practices. Its objective is to analyze the nature of mobile business at the international, regional, national, institutional and corporate levels, to provide the student with an understanding of the concepts and techniques related to international mobile business operations and to discuss the major current events in this field. Main topics are Technical Basics, Economic Fundamentals, Mobile application scenarios, Mobile Marketing, Mobile Payment, Security

Agenda
Introduction and examples
• What is the definition of mobile marketing/business?
• Who are the players in the area of mobile business?
• What is now exactly to be mobile?
• Which implications can be made for to be mobile’?
• What are the applications/services? o In detail: mobile marketing"
• Where are challenges and risks?

Methodology
In this course the following methods, techniques and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) application of mobile business by participation in case studies (4) question and answer sessions with professor directing questions to particular students; (5) presentation of a research paper on a topic related to the course content; (6) oral class presentations by students with particularly relevant experiences

Requirements
The course follows a literacy oriented course design that favors an active learning process. Thus, students’ active participation is essential:
1) Class discussion and familiarity with assigned readings is crucial.
2) Students are required to participate actively in recap and discussion blocks.

Assignments and gradings
Alternative (A): Problem set w/ individual presentation (30min.: 50%), written final exam (60min.: 50%) → in case of 15 weeks semester.
Alternative (B): Written final exam (90min.: 100%) → in case of 12 weeks semester (short cycle resulting from public holidays)

Readings and useful references
The course’s textbook is Frank and Bernanke (2009), Principles of Economics, 4th edition Pearson Education (or newer edition (6/e): Frank/Bernanke/Antonovics/Heffetz (2016)).

Background reading
Frank (2009), Microeconomics and Behavior, 9/e

Material and links for recitation activities are continuously updated and made available on ILIAS-platform (internal learning module) as, e.g., the CASE OF AIR BERLIN, EC ON TACIT COLLUSION

Short-Run Economic Fluctuations
Basic Concepts of the Open-Economy
The Impact of Monetary Policy and Fiscal Policy on Aggregate Demand
processes, motivational processes, and attitudinal processes. The course aims to link consumer behaviour theory with the real-life problems faced by practitioners. Its objective is to analyze the nature of consumers and their environment from a micro to macro perspective. Main topics are consumer culture, consumer decision making, perception, self-concept, motivation, values and lifestyle, learning and attitudes, social groups.

Agenda
Introduction
• What is the impact of consumers on marketing strategy?
• What is the impact of marketing on consumers?
• Do marketers manipulate consumers?
• What is consumer culture?
Examples
Methodology
In this course the following methods, techniques, and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) application of consumer marketing by participation in case studies (4) question and answer sessions with professor directing questions to particular students; (5) participation in class discussions

Assignments and student responsibilities
(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2) research on and writing of a 15 pages paper (space 1, font 12), complete with footnotes and bibliography, Presentation and discussion of results in front of the class (3) review of articles and news items in current periodicals and journals dealing with mobile business theory and practices. (4) study and solutions of cases as specified in the assignments.

Assignments and gradings
Research Paper = 30%, Presentation = 20%, Final exam = 50%

Literature
Useful readings
Krum, Ciny, Mobile Marketing, Pearson education – MAIN BOOK!!!
Giaglis George M., Mobile business : technologies, applications and markets
Bhuvan Unhelkar, Handbook of Research in Mobile Business: Technical, Methodological, and Social Perspectives, Idem Group
Jouni Paavilainen Mobile Business Strategies: Understanding the Technologies and Opportunities, Wireless Press

Recommended journals
International Journal of Information Management
Journal of Theoretical and Applied Electronic Commerce Research

5 MKT 4

Consumer Marketing
6 ECTS

Course description
This course provides an introduction to the behaviour of consumers in Europe and around the world. It focuses on the decision making process of consumers with a special focus on the influence of social groups.

Course objective
The goal is to provide a systematic presentation of the processes taking place while consumers are making purchase decisions, including perceptual processes, identification
Cross Culture
6 ECTS

Learning outcomes/skills
At the end of the module, the students are able to differentiate between the different aspects of cross culture by understanding the different dimensions. They are able to apply different negotiation styles in the international environment and to analyse and evaluate the different habits of people in different cultures and markets in order to achieve marketing goals. Finally, they are able to communicate properly in any international surrounding.

Content of the module
After completing the module, students are able to:
• Aspects of globalisation
• Presenting different cross culture models like:
  - The Iceberg model
  - The cultural onion
  - The different cultural dimensions by Schein, Lewis, Hofstede, Tropenaars, Fons and Hampden Turner, etc.
• Intercultural negotiations styles
• Practical negative behavior examples
• Practical positive behavior examples
• Cases of different cultures

Requirements
None

Exam
Presentation, written examination or, if applicable, oral examination

Wirtschaftsenglisch (Business English)
6 ECTS

Learning outcomes/skills
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
  • personnel/organisation
  • starting a business
  • legal formats of companies
• Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
• Applying for a job, personal SWOT, CVs and resumés, HR
• Marketing, marketing mix, launching a product
• Presenting business ideas and business performance, designing a SWOT analysis
• Starting a company, legal formats, financing a start up
• Corresponding with customers

Requirements
English skills on a B1 level.

Exam
Written examination

Literature
B for Business, Hueber
5 SP 32

**Market Research – International Business Project**

6 ECTS

**Learning outcomes/skills**

By the end of the course students are able to apply

- language and communication skills in a real-life marketing environment.
- basic market research techniques to corporate marketing problems.

They will have upgraded and can apply

- cross-cultural communication skills.
- teamwork and project management skills in an international environment.
- presentation and academic writing skills in a real-life environment.

Acquisition of level C1 according GER (Common European Framework of Reference)

**Content of the module**

- Conducting exploratory and descriptive market studies
- Data mining techniques: interviews, questionnaires, focus groups
- Processing, interpreting and presenting findings
- Report writing

The course contents serve a clear project focus, i.e. to determine the marketability of a virtual product or service idea abroad.

**Exam**

Presentation: 50% oral presentation, 50% written draft

**Requirements**

English skills on a B2 level.

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5 SP 34

**L’environnement des entreprises**

6 ECTS

**Learning outcomes/skills**

- Acquisition of specific technical language on politics, business and management
- Deepening basic knowledge of politics, economics, culture, socially relevant topics
- Deepening and applying competences in economic communication
- Acquisition of C1 according GER (Common European Framework of Reference)

**Content of the module**

- Politics and business of French-speaking countries
- Political enterprise environment in France
- Economy of France
- Markets and consumption
- Market Study Project

**Assignments and gradings**

Report = 50%
Presentation = 50%

**Requirements**

French skills on a B1 level.

**Literature:**

- *Découverte de la France économique*, Klett Verlag
- *French press* (newspapers, magazines + various websites (e.g., Le Monde, le Figaro, Challenges)
- *Website of TV 5 Monde*
5 SP 36
Marketing Aplicado – Investigación Comercial
6 ECTS

Learning outcomes/skills
By completing the module
• students are able to apply their relevant knowledge in marketing and market research-orientated technical language in a practical project,
• students can
• collect specifically secondary and primary data on a market problem
• assess and critically evaluate the outcome of the investigation using appropriate statistical examination methods,
• students have developed their skills in teamwork and presentation techniques in such a way, that they are able to present a market research-oriented project in Spanish (B2/C1) professionally,
• students are able to demonstrate the concept of a market research project in theory and with practical data, stylistically appropriate and with the required professional language knowledge and content self-critical distance in Spanish (B2/C1) in writing.

Content of the module
• Political and economic business environment in Spain, Mexico, Chile
• Overview of markets and consumption
• Conduct an explorative and descriptive market study
• Basics of data collection: questionnaire and interview technology
• Customer-oriented written and oral presentation of market research results
• Project-relevant data collection in Spanish environment
• Presentation and realization of the project at a Spanish partner university
All contents are used in a project-oriented manner to carry out a market study. With their help, the marketability of a virtual business idea in Spain, Mexico or Chile is examined.

Exam
Presentation: 50% oral presentation, 50% written draft

Requirements
Spanish skills on a B1 level.

5 SP 38
Französisch für Anfänger (Basic German required!)
6 ECTS

Learning outcomes/skills
With the successful completion of the module, the students are able to
• cope with various everyday situations in a French-speaking country
• perceive and assess cultural peculiarities.
• Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module
Development of everyday situations such as:
• Welcome, introduce, adopt
• To introduce the home town, to ask for the way, to use public transport
• To order in a restaurant, to describe eating habits
• To comprehend opening times, to deal with times and other time specifications
• Name, describe and compare garments
• Describe everyday routines
• Talk about the own family
• Agree, accept invitations and refuse politely
• Talk about the past, describe travel experiences

Requirements
Basic proficiency of German required to follow lessons.

Exam
Written or oral examination

Literature
Zénith 1, Méthode de français (Hueber Verlag)
**Spanisch für Anfänger (Basic German required!)**

6 ECTS

**Learning outcomes/skills**

With the successful completion of the module, the students are able to,

- cope with various everyday situations in a Spanish-speaking country,
- perceive and assess cultural peculiarities,
- explain the unknown grammatical phenomena.
- Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

**Content of the module**

Development of everyday situations such as:

- Welcome, introduce, adopt
- To introduce the home town, to ask for the way, to use public transport
- To order in a restaurant, to describe eating habits
- To comprehend opening times, to deal with times and other time specifications
- Name, describe and compare garments
- Describe everyday routines
- Talk about the own family
- Agree, accept invitations and refuse politely
- Talk about the past, describe travel experiences

**Requirements**

German skills on a B1 level.

**Exam**

Written or oral examination

**Literature**

*Caminos Neu*, Klett Verlag

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**Presentations and Meetings**

6 ECTS

**Learning outcomes/skills**

After completing the module, students will have acquired:

- **Presentations**: Students know and are able to apply various presentation techniques, get acquainted with different presentation tools, acquire basic rhetorical skills and knowledge, become aware of cultural aspects of body language and are able to implement and actively use their knowledge in presentations for international audiences.
- **Meetings**: Students will become familiar with different aspects of teamwork with special focus on international teams, gain cultural awareness, learn about negotiation concepts and experience negotiation situations in various economic settings and can describe and apply these skills. They can chair and run international teams and meetings effectively.
- Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

**Content of the module**

**Presentations:**

- basic communication models
- cultural awareness
- body language
- rhetoric
- dos and don’ts
- practice and feedback

**Meetings:**

- theoretical concepts of international terms
- Harvard Negotiating Concept
- negotiations
- practice and feedback

**Requirements**

English skills on a B2 level.

**Exam**

Combination of project work, presentation and oral examination

**Literature**

Grussendorf, Marion: *English for Presentations*. Cornelsen
International Economics (with COIL Partnership)
6 ECTS

Learning outcomes/Competencies
• After successful completion of the module, students have developed a good understanding of the most influential models in international economics. Students recognize major supranational institutions and are familiar with trade policies and their impacts.
• Furthermore, students understand recent empirical analysis in the field and are capable to interpret and analyze current events in international trade using the trade models learned over the course of the semester.
• Students will work in teams of four (or more) on an empirical topic. As teams include students from the City University of New York (CUNY) and Erasmus exchange students (virtual collaboration), students acquire transversal competencies.

Contents
• Gains from international trade: the global economy
• Sources of comparative advantage
• Specific factors model
• Heckscher-Ohlin model in theory and practice
• Firms in the global economy
• Instruments of international trade policy
• Trade (policy) of the 21st century
• Empirical paper (8-10 pages): Paper topics will be provided.

Requirements
Economics or equivalent subject knowledge.

Form of Exam
Short written exam (3 credits), group project: presentation & research paper (3 credits)

Conditions for Granting the Credit Points
Passing of examination; students can also register for the written exam (3 credits) and the group project (3 credits) separately

Use of the Module (in the following degree program):
International Studies in Management (B.A.)
Status: 06/2022

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