# **Appendix 2: Module Descriptions**

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

		P	rinciples of	Business A	dministrati	on		Module ID 5 MG 02
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	1st sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.
1	Course	type	Contact time	Self-study		teaching methods)	Planned group size	Language
	Sem. les	ssons	4 SCH/60 h	90 h	Lecture, case examples, exercises		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 basic terms and objects of knowledge of General Business Administration.
- They are able to define central business issues and approaches to finding solutions in performance management, finance and supporting management functions.
- They are able to utilise the initial comprehensive understanding of businesses and companies that they acquire.
- They are able to apply what they have learned to specific practical examples.

#### 3 Contents

- · Introduction to the professional field
- · Introduction to economic thinking
  - The economic principle
  - Business administration as a science
- Production and Logistics
  - Principles of production
  - Forms of production
- Corporate taxation and corporate audit
  - Legal forms
  - Taxation and Audit
- Human resource management and business organisation
  - Leadership styles and motivational tools
  - Structural organisation and workflow management
- Finance, accounting and controlling
  - Investment calculation method
  - Forms of financing and types of contracts
- Marketing
  - Principles of Marketing
  - Marketing tools

## 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 Information Systems (B.Sc.), Business Law (LL.B.), International Studies in Management (ISM)

	External Accounting								
No.	Workload Credit Study points semester Frequency Sem. Duration Type					Туре	Q-level		
	150 h	6	1st sem.	Bi-annual	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	Lecture, e case st	•	35	German	

After successfully completing this module, students are able to:

- understand and evaluate the principles and relationships of double-entry bookkeeping in business administration,
- 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,
- prepare annual financial statements, depending on the legal form, in accordance with commercial law and international accounting principles,
- analyse, interpret and evaluate annual financial statements using various

## approaches

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

- 1. Introduction to Business Accounting
  - Tasks and structure of business accounting
  - Basic accounting terms
  - Legal regulations and organisation
- 2. Introduction to accounting techniques
  - Central elements of external accounting
  - Business transactions that do and 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

### 4 Participation requirements

None

### 5 Form of assessment

Written examination or oral examination

# 6 Condition for the award of credit points

Module examination pass

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

Business Administration (B.A.)

8	Module coordinator
	Prof. Dr. Tim Kampe
9	Other information
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			Bu	siness Englis	sh			Module ID 5 SP 01	
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
	150 h 6 1st sem. Bi-annual Winter/ 1 sem. Compulsory Summer 1 sem. Compulsory								
1	Course type Contact Self-study Forms of teaching Planned (learning methods) group size							Language	
	Sem. lessons 4 SCH/60 h 90 h Lecture, team work, role plays 35 English role plays								
	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 forms of companies.								
	and • Marl • Pres • Star	resumés keting, m senting bu ting a cou respondin	, HR arketing mix ısiness ideas mpany, legal ıg with custor	al SWOT (stre , launching a p and business forms, financi ners	oroduct performance	e (graph des		reats), CVs	
	B1 accordin	g to CEFR	(Common E	uropean Fram	ework of Ref	erence for	Languages) –	required	
_	<b>Form of as</b> Written exa		<b>it</b> or oral exam	ination					
	Condition for the award of credit points  Module examination pass								
			•	he following st usiness Law (L		nmes):			
8	<b>Module cod</b> Kerstin Som	ordinato	, ,,	,	•				
9	Other info	rmation							

			Product	ion and Log	istics			Module ID 5 P/L 21
No.	Workload Credit Study points semester Frequency Sem. Duration Type					Q-level		
	150 h	6	1st sem.	Bi-annual	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	Lect	ure	35	German

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

### 8 Module coordinator

Prof. Dr. Thomas Plümer

			Mathemati	cs for Econo	mists			Module ID 5 M/S 01		
No.	Workload Credit Study points semester Frequency Sem. Duration Type									
	150 h	6	1st sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.		
1	Course	type	Contact time	Self-study		f teaching methods)	Planned group size	Language		
	Sem. lessons 4 SCH/60 h 90 h Lecture, exercises 35									
	Contents  Elements of matrix algebra, systems of linear equations, linear optimisation, economic applications of linear algebra, financial mathematics, differential calculus, microeconomic application of analysis, functions with variables, extreme value calculation under secondary conditions, principles of integral calculus.									
	<b>Participatio</b> None	on require	ments							
_	Form of ass Written exar		oral examina	tion						
	<b>Condition f</b> Module exan		ard of credit	points						
7	Module exar	nination pa n <b>of the mo</b> ministration	ss odule (in the in (B.A.), Inter	following stud			4.), Business			
7	Module exar <b>Applicatior</b> Business Ad	nination pa n of the mo ministration Systems (E ordinator	ss  odule (in the fin (B.A.), Inter B.Sc.)	following stud			A.), Business			

		Co	mmunicatio	on and Mana	agement Sk	tills		Module ID 5 MG 01
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	Course	type	Contact time	Self-study		teaching methods)	Planned group size	Language
	Sem. les	ssons	4 SCH/60 h	90 h	Lecture, group work, exercises		25	German

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

## Managemenť skills:

- Innovation management (especially in new product planning)
- Requirements and forms of interviewing
- Conflict types and levels, as well as techniques 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 (written elaboration 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 Information Systems (B.Sc.), Business Psychology (B.Sc.)

## 8 Module coordinator

Prof. Dr. Kerstin Stender-Monhemius

### 9 Other information

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Internal Accounting  Credit Study										
No.	Description of the control of the co						Q-level			
	150 h	6	2nd sem.	Bi-annual	-	1 sem.	Compulsory	B.A.		
1	Course	type	Contact time	Self-study		teaching methods)	Planned group size	Language		
	Sem. lessons 4 SCH/60 h 90 h Lecture, exercises, tutorials							German		
	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,									
	Contents      Principles of cost and performance accounting (tasks, purposes, terms)     Cost type accounting, cost centre accounting and cost unit accounting     Cost accounting systems on a total cost basis     Direct costing and contribution margin accounting     Insight into advanced cost accounting systems									
	<b>Participati</b> A basic knov	_		counting is re	commended					
	Form of as Written exa		<b>it</b> or oral exam	ination						
	<b>Condition f</b> Module exar		ward of cre	dit points						
	<b>Applicatio</b> Business Ad		•	he following :	study progra	ımmes):				
	Module coordinator Prof. Dr. Michaela Hoke									
_	Prof. Dr. Mic									

	Microeconomics									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level		
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.		
1	Course	type	Contact time	Self-study		teaching methods)	Planned group size	Language		
	Sem. les	ssons	4 SCH/60 h	90 h	Lecture, exercises, project work		35	German		

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 optimization.
- They are able to apply microeconomic optimization to different market structures.
- They are able to independently evaluate current microeconomic facts of competition policy and foreign trade from a theoretical perspective.

### 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

## Form of assessment

Written examination or oral examination

# Condition for the award of credit points

Module examination pass

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

Business Administration (B.A.)

# 8 Module coordinator

Prof. Dr. Markus Pannenberg

# 9 Other information

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				Taxation				Module ID 5 StU 21
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	Course	type	Contact time	Self-study		teaching methods)	Planned group size	Language
	Sem. les	Sem. lessons 4 SCH/60 h 90 h Lecture, group work, case processing		• •	35	German		

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):

Income tax:

- 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

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

Business Administration (B.A.)

### 8 Module coordinator

Prof. Dr. Manuel Teschke

### 9 Other information

- where applicable, guest lectures on current issues

			Statis	tics for Eco	nomists			Module ID 5 M/S 02			
No.	150 h 6 2nd sem. Bi-annual Winter/ 1 sem. Compulsory						Q-level				
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.			
1	Course type Contact time Self-study Forms of teaching Planned (learning methods) group size			Language							
	Sem. lessons 4 SCH/60 h 90 h Lecture, exercises, case examples							German			
	at risk, retu business ad										
	Principles, 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.										
	<b>Participatio</b> None	on requi	rements								
_	Form of ass Written exar		<b>nt</b> or oral exam	ination							
	<b>Condition f</b> Module exan		ward of cree	dit points							
7	Application	Application of the module (in the following study programmes): Business Administration (B.A.)									
	Module coordinator Prof. Dr. Wolfgang Kohn										

		М	acroeconoi	nics and Ec	onomic Poli	icy		Module ID 5 VWL 02
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.
1	Course	type	Contact time	Self-study		Forms of teaching (learning methods)		Language
	Sem. les	essons 4 SCH/60 h 90 h Lecture, exercises, project work		35	German			

Upon successful completion of the course, 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 can independently evaluate current macroeconomic issues in labour market policy and foreign trade from a theoretical perspective.

# 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 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 (B.A.)

# 8 Module coordinator

Prof. Dr. Markus Pannenberg

	Financing & Investment										
No.	Workload	Credit points	Study semester	Frequency	Sem.	Sem. Duration		Q-level			
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.			
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language			
	Sem. les	sons	4 SCH/60 h	90 h	Lecture,	exercises	35	German			

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.

### 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. **Investment**: Understanding and types of investment decisions; tasks, principles and

**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 02 "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 study programmes):

Business Administration (B.A.), Business Information Systems (B.Sc.)

# 8 Module coordinator

Prof. Dr. Heiko Burchert

## Other information

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	Overview o content, im	plementati				<i>uch</i> – Germa			
	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  • Impairment of performance  • Limitation of claims  • Contract types in the BGB  • Statutory claims, especially unlawful acts  • Overview of company forms								
	<b>Participat</b> None	ion requir	rements						
_	Form of as Written exa		or oral exami	ination					
	<b>Condition</b> Module exa		ward of cred	dit points					
	Business Ad	dministratio	-			-	Business Info	ormation	
	<b>Module co</b> Prof. Dr. Jö								

	Principles of Marketing										
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level			
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.			
1	Sem. lessons		Contact time	Self-study	Forms of (learning i		Planned group size	Language			
			4 SCH/60 h	90 h	Lecture		35	German			

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 (target system, marketing goals)
- Strategies of the Ansoff Matrix
- Principles of product, price, distribution and communication policy
- Institutional marketing (trade, industrial goods and service marketing)
- Marketing organisation
- Marketing controlling (MC)

### 4 Participation requirements

None

### Form of assessment

Written examination or oral examination

# 6 Condition for the award of credit points

Module examination pass

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

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

### 8 Module coordinator

Prof. Dr. Kerstin Stender-Monhemius

	Principles of Business Information Systems										
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level			
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.			
1	Course type  Lecture Exercise		Contact time	•		teaching methods)	Planned group size	Language			
			2 SCH/30 h 2 SCH/30 h	90 h	Lecture, exercises		60 20	German			

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.

## 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
  - Business 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
- 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

### Form of assessment

Written examination or oral examination

# 6 Condition for the award of credit points

Module examination pass

	Application of the module (in the following study programmes):  Business Administration (B.A.), International Studies in Management (B.A.)
	Module coordinator Prof. Dr. Peter Hartel
9	Other information

	Economic Management										
No.	Workload	Credit points	Study semester	Frequency	Sem.	Sem. Duration		Q-level			
	150 h	6	div.	each semester	Winter/ Summer	1 sem.	Compulsory	B.A.			
1	Course type		Contact time	Self-study			Planned group size	Language			
	Sem. lessons		4 SCH/60 h	90 h	Group work		Group work 2		25-30	German	

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

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
	-

	Principles of Enterprise Resource Planning (ERP) Systems									
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level		
	150 h	6	4th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.		
1			Contact time	Self-study		f teaching g methods)	Planned group size	Language		
			2 SCH/30 h 2 SCH/30 h	90 h	Lecture, exercises		35 15	German		

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; the principles of accounting and business information systems are 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.)					
8	Module coordinator					
	Prof. Dr. Volker Wiemann					
9	Other information					

	Leadership								
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level	
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	B.A.	
1	Course type Contact time Self-study (learning methods) Sem. lessons 4 SCH/60 h 90 h Lecture, case studies, exercises, group work			Self-study			Planned group size	Language	
			35	German					

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,
- recognise complex situations in the context of human resources management and evaluate them appropriately on the basis of scientific findings,
- · transfer the knowledge they have absorbed to commercial and service companies,
- critically discuss different management principles, leadership techniques, leadership styles and management tools and instruments that are applied or used in practice and apply them to practical examples,
- using the knowledge and skills acquired by analysing various management situations and presenting a picture of today's managers, their professional, methodological and social skills, and their importance for a company's success.

#### 3 Contents

- Introduction to human resources management and leadership, importance in the context of corporate management
- Roles in the context of human resources management: managers, employees, HR department
- Tasks, skills and personality traits of managers
- A leader's ability to assert him-/herself: power, authority, charisma
- Corporate culture, leadership principles, ethics and compliance
- Conditional factors for human resources management such as job satisfaction, communication, motivation, division of labour, coordination and cooperation
- Images of people, generation-specific aspects
- Leadership styles
- Leadership theories and concepts
- Leadership techniques and models
- Management tools and instruments
- Leadership of groups and teams
- Social processes, group dynamics, conflict management
- Advising, qualifying and supporting managers concerning their tasks
- Measurement of leadership quality
- In-depth aspects human resources management and diversity, corporate social responsibility, digitisation

## 4 Participation requirements

Basic knowledge of leadership behaviour, skills, tools and theories, as taught in e.g. module 5 MG 01 "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

Passing of module examination

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

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

### 8 Module coordinator

Prof. Dr. Kathrin Papmeyer

			Princi	ples of Cont	rolling			Module ID 5 CFR 43		
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level		
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.		
1	Course type		Contact time	Self-study	Forms of t	_	Planned group size	Language		
	Sem. le	ssons	4 SCH/60 h	90 h	Lecti	ure	60	German		
	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 both company-wide and division-related operational key performance indicators with regard to management of the company after data processing has been carried out. Participants can formulate the main features of value-based controlling, carry out an environmental and company analysis, and develop a risk management system.									
	Contents General part: Planning and control, key figures and key figure analysis, data processing, reporting (information supply), challenges of digitisation <sup>1</sup> Operational part: budgeting, overall operational indicator analysis, indicator analysis in the functional areas Strategic part: principles of value-based controlling, principles of risk management, environmental analysis, company analysis (PIMS, core competences, SWOT, etc.), strategic control, strategic performance measurement systems (BSC, etc.)									
	<b>Participati</b> Basic knowle			xternal accou	unting is recon	nmended.				
_	<b>Form of as</b> Written exa		-	er or oral exa	mination					
	<b>Condition f</b> Module exar		ward of cre	dit points						
	Business Ad	ministrati	on (B.A.), Bı	usiness Admi	study program nistration (wo ation Systems	rk-integrated				
	<b>Module cod</b> Prof. Dr. Ma									
9	Other info	rmation								

<sup>&</sup>lt;sup>1</sup> Supplemented as part of an editorial change from 23 March 2018, resolution of the Faculty Council of 7 February 2018

<sup>&</sup>lt;sup>2</sup> References to term paper deleted, editorial change from 23 March 2018, resolution of the Faculty Council of 7 February 2018

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

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 techniques and framework conditions of strategic financial management concepts,
- determine, evaluate and assess financial information using suitable methods.

### 3 Contents

- Principles + organisation of financial management
- Financial planning
  - Cash flows
  - Cash flow statement
  - Short-, medium- and long-term financial plans
- International financial processes
  - o International trade finance
  - Netting, cash pooling, payment factory, in-house bank
  - o Interest and currency management
  - Investment + financing strategies
    - Principles of capital markets
    - o 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 taught in Module 5 CFR 84 "Financing & Investment;" knowledge of mathematical and statistical principles is also recommended.

## Form of assessment

Written examination or term paper or oral examination

## 6 Condition for the award of credit points

Module examination pass

# **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. Andreas Uphaus
9	Other information
	-

Annual Accounts and Analysis									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.	
1	1 Course type		Contact time	Self-study	Forms of (learning	_	Planned group size	Language	
	Sem. lessons		4 SCH/60 h	90 h	Lecture, e case st	-	35	German	

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 and classify them in terms of 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 21 "External Accounting," is recommended.

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

### 8 Module coordinator

Prof. Dr. Ulrike Settnik

9	Other information
	-

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

## 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 techniques, 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

**Application of the module** (in the following study programmes):
Business Administration (B.A.), Business Administration (work-integrated) (B.A.)

# 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.

Buyer Behaviour and Marketing Research									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.	
1	Course type		Contact time	Self-study		teaching methods)	Planned group size	Language	
	Sem. lessons		4 SCH/60 h	90 h	Lecture, exercises		35	German	

## 2 Learning outcomes/competences

## **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

### Buver 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)

Participation requirements

 A basic knowledge of marketing is recommended.

Form of assessment
Written examination or oral examination

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.), Business Administration (work-integrated) (B.A.)
8	Module coordinator Prof. Dr. Kerstin Stender-Monhemius
9	Other information

Brand and Communication Management / Channel Management and Pricing									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
	150 h		4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.	
1			Contact time	Self-study		teaching methods)	Planned group size	Language	
	Sem. les	Sem. lessons 4 SCH/60 h 90 h Lecture, case stud exercises, group w		-	35	German			

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

### 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 is 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 (work-integrated) (B.Sc.)

## 8 Module coordinator

Prof. Dr. Kerstin Stender-Monhemius

	Digital Marketing / Strategic Marketing and Sustainability										
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level			
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.			
1	Course type		Contact time	Self-study		f teaching g methods)	Planned group size	Language			
	Sem. les	Sem. lessons 4 SCH/60 h 90 h Lecture, exercises, case examples, group work		nples, group	35	German					

# 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 casebased 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

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 is 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.), Business Information Systems (work-integrated) (B.Sc.)						
8	Module coordinator						
	Prof. Dr. Denise Demisch						
9	Other information						

Seminar in Marketing									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Sem. Duration Ty		Q-level	
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.	
1	. Course type		Contact time	Self-study		teaching methods)	Planned group size	Language	
	Seminar		2 SCH/30 h	120 h	Exercise, pr sem. le	resentation, essons	15	German	
2	Learning o	utcomes	/competen	ices					
On successful completion of the module, students have the following knowledge and assess problems in the contemporaries and assess problems in the contemporaries and assess problems in the contemporaries and assess problems.									

- 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 performance 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

# 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

Human Resources I									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
	150 h	6	4th or 5th 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	

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

- They understand and are able to present the various fields of action in human resource management in the context of current developments and in their interactions with one another and with other business functions.
- They are able to analyse HR management tasks and select problem-oriented solutions and tools.
- They are able to evaluate suitable measures from a strategic and operational point of view and partially develop them further.
- They are able to apply what they have learned to specific case studies from operational practice and reflect on them critically.

## 3 Contents

- Introduction to human resource management and clarification of basic terms
- Current developments and challenges in the world of work
- Significance and functional areas of human resource management
- Human resource goals and decisions
- Corporate and human resource policy
- Organisational design and integration of the personnel function in the organisational structure
- Individual and collective human resource planning from an operational and strategic perspective
- Human resources marketing, employer branding
- Recruitment

### 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

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

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

## 8 Module coordinator

Prof. Dr. Sascha Armutat

# 9 Other information

41

	Employment Law										
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level			
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.			
1	Course type		Contact time	Self-study		teaching methods)	Planned group size	Language			
	Sem. les	ssons	4 SCH/60 h	90 h	Lecture, case studies		35	German			

Upon the successful completion of the module, students have basic knowledge of German individual employment law necessary for human resources work in a company; this, including the related knowledge of collective labor law. They, consequently, have the following knowledge and skills:

- Students are able to provide legal support for the application and recruitment process, paying particular attention to the legal requirements of the AGG (*Allgemeines Gleichbehandlungsgesetz* Anti Discrimination Act).
- 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 discuss the principles of employee and employer liability in the employment relationship.
- They are able to examine fixed-term employment contracts 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 i when the employment relationship is terminated (e.g. works council hearings).

## 3 Contents

- Principles of individual employment law, e.g.:
  - Initiation and establishment of the employment relationship
  - Rights and obligations in and deriving from the employment relationship
  - Employee and employer liability
  - Termination of the employment relationship (fixed-term, notice, termination agreement)
  - Employment relationships with special groups of people
- Selected aspects of collective employment law, e.g.:
  - Duties and rights of the works council with regard to recruitment and termination
  - Significance of company agreements and collective agreements

### 4 Participation requirements

Successful completion of Module 5 RE 23 "Economic Private Law" is recommended.

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

### Module coordinator

Prof. Dr. Christiane Nitschke

Human Resources II								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th 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

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

- They understand and are able to present the various fields of action in human resource management in the context of current developments and in their interactions with one another and with other business functions.
- They are able to analyse HR management tasks and select problem-oriented solutions and tools.
- They are able to evaluate suitable measures from a strategic and operational point of view and partially develop them further.
- They are able to apply what they have learned to specific case studies from operational practice and reflect on them critically.

## 3 Contents

- Human resources selection process, taking into account the participation rights of employee representatives and the use of IT-supported application management systems
- Introduction and training of new employees and reintegration of current employees
- Human resources deployment
- Human resources controlling
- Performance appraisal
- Human resources development
- Staff retention
- Redundancy

## 4 Participation requirements

Knowledge of module 5 P/O 32 "Human Resources I" is recommended.

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

## 8 Module coordinator

Prof. Dr. Sascha Armutat

# Other information

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Seminar: Human Resources								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	5th 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
	Semina	Seminar		120 h	Lecture, case examples, group work		15	German
2	Larving outcomes / competence							

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

- They are able to explain a current HR management issue (according to the semester topic see contents) and its importance for companies.
- They are able to describe the effects of that issue on the various fields of action of human resource management in companies.
- They are able to analyse current issues and derive the necessary strategic and operational measures with regard to human resources and organisation.
- They are able to apply what they have learned to specific case studies from operational practice.
- They are able to explain current HR management issues in a comprehensible, well-founded and reflective manner.

### 3 Contents

Current topics from human resource management in connection with general megatrends (e.g. demographic change, globalisation, digitisation) or special research topics (e.g. diversity management, migration and labour market integration in companies, Industry 4.0 and its effects on the world of work) – changing topics depending on the semester

### 4 Participation requirements

### 5 Form of assessment

Combination of project work and oral 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.)

## Module coordinator

Prof. Dr. Kathrin Papmeyer

Principles of Logistics								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th 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

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-functional 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 techniques are best suited to the situation.
- 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. The basic interrelationships are presented and application-related and selected conceptual and quantitative models are used as solution processes 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.), Business Information Systems (B.Sc.), Business Information Systems (work-integrated) (B.Sc.)

### Module coordinator

Prof. Dr. Gerald Oeser

## 9 Other information

Recommended reading and learning materials will be made available during the module.

Logistics Systems								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th 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

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.

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.

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

### 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.

	Production Planning							Module ID 5 P/L 34
No.	Workload	Credit points	Study semester	Frequency	Sem.	Sem. Duration		Q-level
	150 h	6	4th or 5th 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, ca	ase studies	35	German

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.

## 3 Contents

Principles, e.g.

- Manufacturing principles and manufacturing methods
- Production systems and factory automation
- CAX 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.

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

## 8 Module coordinator

Prof. Dr. Thomas Plümer

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

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 are able to 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.)

#### 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.	Duration	Туре	Q-level
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	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

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.
- 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
- 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 corporate taxation, as taught in module 5 StU 21 "Taxation," is recommended.

## 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.)

## 8 Module coordinator

Prof. Dr. Eginhard Werner

	Basics of National and International Taxation							Module ID 5 StU 48
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	Course type		Contact time	Self-study		teaching methods)	Planned group size	Language
	Sem. lessons		4 SCH/60 h	90 h	Lecture, group work, case processing		35	German

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 evaluate tax regulations.

## 3 Contents (amongst others):

- Income taxes of companies: income tax with income tax financial statements, corporation tax, trade 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)
- Principles of international corporate taxation, such as double and under taxation, unilateral measures against double and minimum 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)

## 4 Participation requirements

Basic knowledge of the taxation of companies, which is taught in e.g. module 5 StU 21 "Taxation," is recommended.

## Form of assessment

Written examination or oral examination

## 6 Condition for the award of credit points

Module examination pass

## **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

## 9 Other information

Guest lectures on current issues

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

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 ar 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.
- 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

## 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. Andreas Stute

#### Other information

- where applicable, guest lectures on current issues

	Seminar: Taxation and Audit							Module ID 5 StU 50
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	Course	type	Contact time	Self-study		teaching methods)		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. We recommend taking the seminar as the last of the compulsory elective modules for the major specialisation.

## 5 Form of assessment

Term paper and oral presentation

## 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	<b>Module coordinator</b> Prof. Dr. Andreas Stute
Ç	Other information - where applicable, guest lectures on current issues

	International Management Accounting							
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th 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	Lect	Lecture		English

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 techniques 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 techniques.
- 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 influences on controlling
- Application of various strategic controlling techniques 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  Basic knowledge of cost and performance accounting, as taught in module 5 CFR 22 "Internal 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 (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.

			Interna	tional Mark	eting			Module ID 5 IBM 02
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	Course	type	Contact time	Self-study	Forms of (learning	_	Planned group size	Language
	Sem. le	ssons	4 SCH/60 h	90 h	Lect	ure	35	English
	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	<ul><li>Forn</li><li>Marl</li><li>Spel</li><li>Deg</li><li>Coo</li><li>The</li></ul>	ns of mar ket entry cialties of ree of sta rdination use of cu	Marketing as a ket internation strategies (wa the internation a distribution of cultural distribution in internation and int	nalisation (maliterfall and sland sland marketine and differentications of the action analysi	arket selectionower strates g mix (4 Ps) ation in mark markets s as the basi	gy) keting is for a stra	, tegy building	
	<b>Participati</b> None	on requi	rements					
_	Form of assessment Written examination or oral examination							
	<b>Condition f</b> Module exar		ward of cred	it points				
			<b>nodule</b> (in the	_		-	ed) (B.A.)	

#### 8 Module coordinator

Prof. Dr. Gisbert Lensing

#### 9 Other information

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

	International Human Resource Management							
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
	150 h	6	4th or 5th 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

Basic knowledge of human resource management and company organisation, such as that taught in the module "Principles of Business Administration" (5 MG 02), is recommended. Further knowledge of human resource management, such as that taught in modules 5 P/O 01 "Leadership" and 5 P/O 32 or 5 P/O 35 "Human Resources I and II," 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. Bernhard Wach
9	Other information
	The module can be used to obtain the "International Business Manager" certificate.

	International Logistics										
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level			
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.			
1	Sem. lessons		ype Contact Self-study time		Forms of to (learning m	Planned group size	Language				
			4 SCH/60 h	90 h	Simulation game, project work, group work		35	English			

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 issues 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 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, retailer, 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

# 6 Condition for the award of credit points Module examination pass 7 Application of the module (in the following study programmes):

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

Other information

Recommended reading will be made available during the course.

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

	International Taxation										
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level			
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.			
1	Course type		Contact time	Self-study		teaching methods)	Planned group size	Language			
	Sem. lessons		4 SCH/60 h	90 h	, 5	roup work, 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 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)
- Principles of international corporate taxation, such as double and under taxation, unilateral measures against double and minimum 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)

## 4 Participation requirements

None

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

			Frenc	h for Begin	ners			Module ID 5 SP 38		
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level		
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.		
1	Course	type	Contact time	Self-study	Forms of (learning	_	Planned group size	Language		
	Sem. les	ssons	4 SCH/60 h	90 h	Lecture, gr role-p	•	35	German, French		
	On successful completion of the module, course participants are able to  deal with a wide range of everyday situations, both orally and in writing, in a Francophone country,  perceive and assess cultural characteristics.									
3	Contents  Dealing with everyday situations such as:									
	<b>Participation</b> None			scribing trave						
_	Form of as Written exa		nt or oral exam	ination						
	<b>Condition f</b> Module exar		ward of cre	dit points						
	Application of the module (in the following study programmes): Business Administration (B.A.), Business Law (LL.B.),									
	<b>Module cod</b> Alain Houdu		r							
9	Other infor	mation								

	Spanish for Beginners										
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level			
	150 h	6	5th 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. les	lessons 4 SCH/60 h 90 h Lecture, group work, role-play games		ole-play	35	German, Spanish					
	Learning outcomes/competences On successful completion of the module, course participants are able to:  • deal with a wide range of everyday situations orally and in writing in a Spanish-										

- deal with a wide range of everyday situations orally and in writing in a Spanishspeaking country.
- perceive and assess cultural characteristics.
- independently explain previously unknown grammatical phenomena.

#### 3 Contents

Dealing with everyday situations such as:

- greeting, introducing oneself, saying goodbye
- talking about your home town, asking for directions, using transport
- ordering in a restaurant, describing eating habits
- understanding opening times, dealing with clock times and other time information
- naming, describing and comparing items of clothing
- describing everyday routines
- talking about one's own family
- arranging to meet, accepting and politely declining invitations
- talking about the past, describing travel experiences

## 4 Participation requirements

None

## 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 Law (LL.B.)

#### 8 Module coordinator

Kerstin Sommer

Presentations and Meetings										
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level		
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B./B.A.		
1	Course	type	Contact time	Self-study		teaching methods)	Planned group size	Language		
	Tuition in s	eminars	4 SCH/60 h	90 h	Input/interaction and seminar with lecturer, teamwork, role plays, presentations		35	English		
2	Lanuning		/compotor					<u> </u>		

After completing the module, students will have acquired the following competences:

- **Presentations:** Students know and are able to apply various presentation techniques, become acquainted with different presentation tools, acquire basic public speaking 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 a special
  focus on international teams, gain cultural awareness, learn about negotiation concepts,
  experience negotiation situations in various economic settings, and will be able to describe
  and apply these skills. They are able to chair and run international teams and meetings
  effectively.

#### 3 Contents

#### Presentations:

- Basic communication models
- Cultural awareness
- Body language
- Public speaking
- Dos and don'ts
- Practice and feedback

#### Meetings:

- Theoretical concepts of international terms
- Harvard Negotiating Concept
- Negotiations
- Practice and feedback

## 4 Participation requirements

Successful completion of the "Business English" module (English level B2)

## Form of assessment

Combination of project work and written presentation and oral examination

#### 6 Conditions for the award of credit points

Module examination pass

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

Business Administration (B.A.), Business Law (LL.B.), Business Psychology (B.Sc.)

## 8 Module coordinator

Kerstin Jerominek

#### 9 Other information

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	Cross Culture											
No.	Workload	Credit points	Study semester	Frequency	Sem. Duration		Туре	Q-level				
	150 h	6	4th or 5th sem.	Bi-Annual	Summer/ Winter	1 sem.	Elective	B.A.				
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language				
	Sem. lessons		4 SCH	90 h	Lecture, cas exerc	-	35	English				

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

- They are able to explain the basic terms and objectives of cross-culture models
- They are able to define central aspects of international negotiations
- They are able to explain the requirements of organisational culture
- They are able to analyse different cultures with the objective to behave in this culture properly
- They are able to apply what they have learned to specific practical examples.

#### 3 Contents

- Introduction to the professional field including several definitions of cross culture
- Overview of the most known cross-culture models, like Kluckhohn and Strodtbeck, Geert Hofstede, Edgar Schein, Fons Trompenaars, Richard D. Lewis, Shalom Schwartz, David Livermore
- Stereotypes in cross culture like Deal-Focus vs. Relationship-Focus, Informal vs. Formal, Rigid-Time vs. Fluid-Time, Expressive vs. Reserved Cultures
- Organisational culture
- Key elements of nonverbal international negotiating behaviour
- Key elements of verbal international negotiating behaviour
- Intercultural negotiation behaviour
- · Internet, digitalisation and culture
- Influence and cultural effects of globalisation
- The movement of labour and the trend to Mega Cities
- How does cultural aspects influence the marketing?

## 4 Participation requirements

Fluency in English

## Form of assessment

Written examination or presentation or oral examination or paper

## 6 Condition for the award of credit points

Completion of the module

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

Business Administration (B.A.)

## 8 Module coordinator

Prof. Dr. Gisbert Göring-Lensing-Hebben

	Corporate Entrepreneurship											
No.	Workload Credit Study points semester Frequency Sem. Duration Type						Q-level					
	150 h	6	4th or 5th 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		15	German/ English				

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 "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

## 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.)

## Module coordinator

Prof. Dr. Tim Kampe

	Business Plan									
No.	. Workload Credit points		Study semester	Frequency	Sem. Duration		Туре	Q level		
	150 h	6	4th or 5th sem.	Bi-annual	Winter/ 1 sem. ( Summer		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, gro project	•	15	German/ English		

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

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

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8	Module coordinator
	Prof. Dr. Tim Kampe
9	Other information
	-

	Entrepreneurship										
No.	Workload	orkload Credit Study Frequency Sem. Duration		Туре	Q level						
	150 h	6	4th or 5th 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 examples, g		35	German/ English			

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

#### 8 Module coordinator

Prof. Dr. Tim Kampe

#### 9 Other information

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	-		nd Tax Law	Activities fo	or Entrepr	eneurs		Module ID 5 StU 51
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q level
	150 h	6	4th or 5th 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	•	ise examples, ip work	35	German/ English

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

## 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

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

8	Module coordinator
	Prof. Dr. Kraft
9	Other information
	•

			Work To	erm (Intern	ıship)			Module ID 5 BWL 48	
No.	Workload Credit points		Study semester	Frequency	Sem.	Duration	Туре	Q-level	
	450 h	18	5th or 6th sem.	year-round	Winter/ Summer	3 months (37.5 h/week)	Compulsory	B.A.	
1	Course type		Contact time	Self-study		teaching methods)	-	Language	
	Interns	ship	-	450 h					

After successfully completing the internship, students are able to reflect on the relationships between scientific knowledge, complex action situations and their own person. In particular, students who complete an internship abroad have additional intercultural experience of a foreign working environment with informal and formal hierarchical levels and language environments. In terms of engagement in society, students have an understanding of communication, negotiation and conflict resolution.

#### 3 Contents

The term internship should be understood to mean a methodologically sound and guided activity in the performance of a specific profession, not including teaching and research. Students are confronted with the requirements of practice, which enable them to make instructive observations and gain experience in action.

The internship includes the following central elements:

- a) Preparatory talk with the supervising lecturer for choosing and agreeing the terms and conditions of an internship
- b) Accompaniment of the internship by the faculty tutor
- c) Creation of final report of a max. length of five pages
- d) Final discussion with the faculty tutor

## 4 Participation requirements

Under Section 13 (3) SPO admission to the work term is open to those who have passed at least the module examinations in the first three semesters. The work term can be taken no earlier than in the 5th semester.

## Form of assessment

Certificate from the training centre and a positive assessment of the practical report (Section 15 (4) SPO). The module is ungraded.

## 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.)

## 8 Module coordinator

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#### 9 Other information

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Bachelor Thesis												
No.	D. Workload Credit Study points semester Frequency Sem. Duration Type											
	300 h 12 6th sem. year-round Winter/ Summer 10 weeks Compulsory											
1	Course type Contact time Self-study (learning methods) Planned group size											
	- 300 h											
	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, according to scientific methods.											
	Contents  As a rule, the bachelor thesis consists of the conceptualisation, implementation and evaluation of a project in institutions that are related to the objectives and content of the study programme. It can also consist of 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.											
	Participation requirements Under Section 16 (1) SPO, admission to the bachelor thesis is conditional on the passing of all module exams and successful completion of the work term/work semester.											
	Form of assessment Written paper (cf. Sections 17–19 SPO)											
			ward of cre	dit points								
	Module examination pass  Application of the module (in the following study programmes): Business Administration (B.A.)											

Module coordinator

## **Appendix 3: Joint degree with the Turkish-German University (TDU)**

#### Section 1 Basis

(1) The appendix is based on the study programme-specific agreement in the international cooperation study programme in Business Administration for the award of a double degree between the Turkish-German University (TDU) and Bielefeld University of Applied Sciences from 28 February 2019.

#### Section 2 Admission

- (1) Students on the bachelor's study programme in Business Administration must have successfully completed the course specified in Section 3 (2) of this Appendix.
- (2) Applications are made through a letter of motivation to the Business Administration study programme directors.
- (3) Business Administration students are selected for the double degree programme following the third semester by the study programme directors. A selection interview will be held.
- (4) Selection is based on grades, the letter of motivation and the presentation in the selection interview.
- (5) Ten places on the double degree programme are available at Bielefeld University of Applied Sciences.
- (6) The Turkish students are selected by TDU.

## Section 3 Course of study for German students

- (1) The German students follow the Business Administration course of study.
- (2) In addition to the prescribed modules, no earlier than the 3rd semester, students must complete a course (2 SCH) on intercultural competence.
- (3) The year abroad at TDU (based on a standard period of study with a total of 240 ECTS and eight semesters) can begin at the earliest at the start of the 4th semester (for two semesters with 60 ETCS). To obtain a double degree, 240 ETCS must be achieved. Students attend the study programme in Business Administration (TDU).
- (4) The selected subjects at TDU must not overlap with the course content at Bielefeld University of Applied Sciences. In addition to the 180 ETCS credit points to be achieved at Bielefeld University of Applied Sciences, a total of 60 ECTS can be achieved from the modules listed below. The modules "Turkish I", TUR001 (2 ECTS), "Turkish II", TUR002 (2 ECTS), "Atatürk's Laws and Revolutionary History I", AIT001 (2 ECTS) and "Atatürk's Laws and Revolutionary History II", AIT002 (2 ECTS) are considered compulsory modules.
- (5) List of module selection of a total of 60 ECTS:

- Controlling, BWL314 (6 ECTS)
- Business Ethics, BWL417 (3 ECTS)
- Market Research, BWL413 (6 ECTS)
- Operations Research, BWL415 (6 ECTS)
- E-Business, BWL216 (3 ECTS)
- Operations Management, BWL214 (5 ECTS)
- Computer-Aided Statistics, BWL017 (6 ECTS)
- Multivariate Statistics, BWL018 (6 ECTS)
- Data Analysis, BWL019 (6 ECTS)
- Time Series Analysis, BWL020 (6 ECTS)
- Econometrics, BWL021 (6 ECTS)
- Game Theory, BWL022 (6 ECTS)
- Digital Marketing, BWL007 (6 ECTS)
- Service Marketing, BWL010 (6 ECTS)
- Brand Management, BWL009 (6 ECTS)

- International Accounting Standards, BWL024 (6 ECTS)
- Business Taxation, BWL025 (6 ECTS)
- Money and Banks, BWL028 (6 ECTS)
- Behavioural Finance, BWL029 (6 ECTS)
- Organisational Behaviour, BWL030 (6 ECTS)
- Entrepreneurship, BWL002 (6 ECTS)
- Project Management, BWL031 (6 ECTS)
- Intercultural Competence Development, BWL032 (6 ECTS)
- International Business
   Administration, BWL034 (6 ECTS)

(6) The internship can also be completed in the fourth semester and is counted towards Work Term (Internship) 5 BWL 48.

#### Section 4 Course of studies of Turkish students of the TDU in Bielefeld

- (1) The Turkish students come to Bielefeld in their fifth and sixth semesters.
- (2) The course of study for Turkish students consists of ten modules from the bachelor's study programme in Business Administration with 6 ECTS each totalling 60 ECTS. They have to take the compulsory modules listed in (4) (left column). The remaining five modules have to be chosen from the modules listed in (4) (right column).
- (3) In addition to the compulsory modules with a total of 60 ECTS within the meaning of Sections 2 and 5, the Turkish students must provide proof to TDU that they have completed the module "Research Methods" (VBWL3.3) by the time they complete their degree.
- (4) The module "Intercultural Competence" (5 BWL Par 01) should be taken by the Turkish students (2 SCH or as a compact course). The students will receive a certificate of participation.
- (5) List of module selection of a total of 60 ECTS:

46, 6 ECTS)  - Principles of Audit Theory and Applied Corporate Audit (5 StU 49, 6 ECTS)	Compulsory modules	Compulsory elective modules
<ul> <li>Principles of ERP Systems (5 WI 02, 6 ECTS)</li> <li>Brand and Communication Management / Channel Management and Pricing (5 MKT 32, 6 ECTS)</li> </ul>	<ul> <li>Management (5 MG 03, 6 ECTS)</li> <li>Employment Law (5 P/O 33, 6 ECTS)</li> <li>Business English (5 SP 01, 6 ECTS)</li> <li>Economic Private Law (5 RE 23, 6 ECTS)</li> <li>Principles of Controlling (5 CFR 43,</li> </ul>	<ul> <li>Principles of Logistics (5 P/L 38, 6 ECTS)</li> <li>Logistics Systems (5 P/L 31, 6 ECTS)</li> <li>Buyer Behaviour and Marketing Research (5 MKT 31, 6 ECTS)</li> <li>Digital Marketing / Strategic Marketing and Sustainability (5 MKT 33, 6 ECTS)</li> <li>Leadership (5 P/O 01, 6 ECTS)</li> <li>Financial Management (5 CFR 44, 6 ECTS)</li> <li>Annual Accounts and Analysis (5 CFR 45, 6 ECTS)</li> <li>Seminar: <ul> <li>Controlling/Finance/Accounting (5 CFR 46, 6 ECTS)</li> <li>Principles of Audit Theory and Applied Corporate Audit (5 StU 49, 6 ECTS)</li> <li>Mobile Marketing (5 MKT 43, 6 ECTS)</li> <li>Seminar on Marketing (5 MKT 41, 6 ECTS)</li> <li>Principles of ERP Systems (5 WI 02, 6 ECTS)</li> <li>Brand and Communication Management / Channel Management</li> </ul> </li> </ul>

## Section 5 Grade Conversion

(1) The following key applies to converting Turkish grades into the German SPO grading system:

Alphabetic grade at TDU	AA	AB	ВА	ВВ	ВС	СВ	CC	DC	DD	DF	FD
Numerical grade at TDU	4.00	3.70	3.30	3.00	2.70	2.30	2.00	1.70	1.30	1.00	0.50
German Grade (Bielefeld UAS)	1.0	1.3	1.7	2.0	2.3	2.7	3.0	3.3	3.7	4.0	5.0

## Section 6 Issue of Bachelor Degree Certificates

(1) Upon successful completion of the course, in addition to the Bachelor's certificate from Bielefeld University of Applied Sciences, a final certificate from the TDU is issued (double degree).

Intercultural Competence 3 Istanbul TDU													
No.	Workload Credit Study points semester Frequency Sem. Duration Type												
	75 h	75 h 3 5th sem. Annual Summer 1 sem. Compulsory elective						B.A.					
1	Course type Contact time Self-study Forms of teaching (learning methods) Planned group size												
	Sem. le	ssons	2 SCH/12 h	18 h		group work, e play	16	German					
2	Learning o	utcome	s/compete	nces									
	On success	ful compl	etion of the i	module, cours	e participar	nts are able t	0						
	<ul> <li>work with Turkish students to study the cultural peculiarities of both countries using texts, caricatures, films, etc. and discuss and make presentations on them in Turkish or German</li> <li>assess the importance of German-Turkish relations for Europe, discuss them in German-Turkish groups and present them in Turkish or German</li> </ul>												
	use newspaper articles, video clips, films and visits to German and Turkish companies in German-Turkish working groups to highlight and present the differences in politics and economics in Germany and Turkey in writing and orally in Turkish or German.												
3	Contents												
	The following contents are discussed in this module together with the Turkish students:												
	Cultural, historical, social, political, economic												
4	Participation requirements												
5	Form of assessment												
	Certificate of participation, prerequisite for the option of a double degree												
6	Condition for the award of credit points												
7	Applicatio	n of the	module (in	the following s	study progr	ammes):							
	Business Ad	dministra	tion (B.A.)										
8	Module co	ordinato	or										
	Director of	the Busir	ness Administ	tration study p	rogramme								

## Appendix 5 Pilot Module "Business Analytics & Coding", valid for the summer semester 2024 as an additional compulsory elective module

Busi	Business Analytics & Coding									
No.	Workload Credits		Study semester	Frequency	Sem. Duration		Туре	Q level		
	150 h 6		4th sem. and higher	Bi-annual	Summer + 1 sem.		Compulsory elective	ВА		
1	1 Course type		ourse type   Contact time   Self-stud		Forms of to (learning n	_	Planned group size	Language		
	Sem. lessons		4 SCH/60 h	90 h	Lecture, case examples, tasks		35	German		

## 2 Learning outcomes/competences

After successfully completing this module, students are able to:

- Understand and apply the data analysis process in order to solve business problems,
- Use a programming language (e.g., Python) in order to extract, clean up and analyse data ("coding"),
- Apply various tools and techniques in the programming language in order to recognise patterns and trends in large amounts of data,
- Visualise and interpret data in order to gain clear and precise insights,
- Create forecasts for future business developments based on data,
- Document and communicate findings and forecasts in a presentable form.

## 3 Contents

## Introduction

What is Business Analytics and why is it important? The process of data analysis and its phases Fundamentals of data analysis by means of programming

#### Descriptive analysis

Objectives and application areas of descriptive analysis Methods and techniques for descriptive data analysis

- Descriptive analysis using a programming language

## Diagnostic analysis

Objectives and application areas of diagnostic analysis Methods and techniques for understanding causes and (inter-)relations of data

- Diagnostic analysis using a programming language

## Predictive analysis

Objectives and application areas of predictive analysis Methods and techniques for forecasting future business developments Predictive analysis using a programming language

The "Business Analytics" module is explicitly aimed at Business Administration students and does not require any prior knowledge of programming. The course includes supervised exercises that enable students to develop their data analysis skills without having to acquire programming skills beforehand.