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.

1st Semester

			Priv	ate Law I				Module ID 5 RE 01
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h 6		1stsem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Course type		Contact hours	Self-study	Forms teachi (learni metho	ng ng	Planned group size	Language
	Lecture Exercise		4 SCH/60 h 2 SCH/30 h	60 h		cure, ocessing	60	German

2 Learning outcomes/competences

At the end of the course, the students are able to classify the basic aspects of legal action with certainty. They are able to apply this to simple practical cases. They have understood and are able to apply the technique of case processing.

3 Contents

- Introduction to case processing technique
- Legal basis for economic activity
- Basic terms of legal business theory
- Effect of a lack of intent on legal transactions
- Proxy
- Defences, objections
- Basics of the law of general terms and conditions
- Basic structures of commercial law, especially the term "trader"
- Business name
- Commercial register
- Representation (right of representation, power of attorney)
- Overview of commercial transactions
- General law of obligations, in particular
 - Establishment of obligations
 - Performance objects
 - Manner of performance
 - Termination of obligations
 - Third-party involvement in obligations
 - Impairment of performance

4 Participation requirements

None

5 Form of assessment

Written examination or term paper

6 Condition for the award of credits

Module examination pass

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

Business Law (LL.B.)

8 Module coordinator

Prof. Dr. Susanne Nienaber

Other information

			Public E	Business Law				Module ID 5 RE 02	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	1stsem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.	
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language	
	Lec	ture	4 SCH/60 h	90 h		e, case essing	60	German	
3	Learning outcomes/competences On successful completion of the module, students have the following knowledge and skills: They have grasped the legal basis of public business law. They are able to classify the basic aspects of public law action. They are able to apply this acquired knowledge to simple cases from practice.								
3	• Economic constitutional law - Economically relevant principles of state organisation law - Fundamental economic rights • Economic administrative law - Concept and legality of administrative acts - Quashing of administrative acts - Legal protection of the citizen (objection, action for annulment, action for obligation) - Reference to interim legal protection - Trade law - Catering law - Craft law								
4	Participation None	on requireme	nts						
5	Form of ass Written exa								
6		for the award a mination pas							
7	Application of the module (in the following study programmes): Business Law (LL.B.)								
8	Module coordinator Prof. Dr. Carsten Doerfert								
9	Other info	rmation							

			Principles of Bus	siness Adminis	ration			Module ID 5 MG 02		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	1stsem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Sem. I	es s on s	4 SCH/60 h	90 h	Lecture, cas e examples, tas ks		35	German		
2	On success They are they are	able to expla able to defi ment, finance	petences n of the module, in the basic tern ne central busic and supporting e the initial com	ns and knowled ness issues and management fu	ge objects of lapproaches unctions.	fgeneral bus s to finding	siness administ solutions in p	erformance		
3	 Introduce The eden Busin Producti Forms Corporation Legalion Taxat Humann Leade Struct Finance Invest Marketin 	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								
4		on requireme	nts							
5	Form of ass		oral examination							
6		Condition for the award of credits Module examination pass								
7	Business Ad Studies in N	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 (B.A.)								
8		Module coordinator Prof. Dr. Natalie Bartholomäus								
9	Other infor	mation								

		Mat	hematics and S	tatistics for Bus	iness Law			Module ID 5 MS 04								
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level								
	150 h	6	1st sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.								
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language								
		ture ·cise	2 SCH/30 h 2 SCH/30 h	90 h	Lecture,	exercises	60 30	German								
2	At the end of the course, the participants will be able to recognise and analyse fundamental mathematical and statistical questions and to see them in relation to the whole, both in economic and legal matters. Through exercises, they should gain an initial deeper understanding of mathematical and statistical theory and their applications, whereby the exercises should deal with real questions from the professional environment.															
3	Contents Basic terms/notation Sets/propositional logic Solving equations/inequalities Functions with one variable Simple differential calculus with one variable Overview of financial mathematics (interest calculation, pension, annuity) Empirical distributions (frequencies, location and measures of dispersion) Graphical techniques Simple regression															
4	Participatio None	on requireme	nts													
5	Form of ass Written exa		oral examination	1												
6		for the award amination pas														
7	Application of the module (in the following study programmes): Business Law (LL.B.)															
8	Module coordinator Prof. Dr. Riza Öztürk															
9	Other info	rmation						Prof. Dr. Riza Öztürk Other information								

			Busin	ess English				Module ID 5 SP 01	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	1stsem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.	
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language	
	Sem. I	essons	4 SCH/60 h	90 h		mwork, role ay	35	English	
2	Learning outcomes/competences After completing the module, students are able to: communicate in a business environment, apply presentation skills, apply negotiating skills in the fields of: marketing, promotion, Human Resources/organisation, starting a business, legal forms of companies.								
3	MarketiPresentiStarting	ng, marketing ng business id	sonal SWOT (str mix, launching a leas and busines gal forms, finand ustomers	product s performance,				esumés, HR	
4	Participation None	on requireme	nts						
5	Form of ass Written exa								
6		or the award amination pas							
7	Application of the module (in the following study programmes): Business Administration (B.A.), Business Information Systems (B.Sc.), Business Law (LL.B.)								
8	Module coordinator Kerstin Sommer								
9	Other information B1 language skills according to CEFR (Common European Framework of Reference for Languages) recommended								

2nd Semester

			Priv	ate Law II				Module ID 5 RE 03		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Cours	e type	Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language		
	Lecture Exercise		4 SCH/60 h 2 SCH/30 h	60 h		e, case essing	60	German		
2	Learning o	utcomes/com	petences							
	On success	ful completio	n of the module,	students have t	he following	g knowledge	and skills:			
		•	grasp the legal	relationships th	at arise thro	ugh contrac	ts and to classi	fythem		
	•	gally with cert	•							
		•	apply this acqu oficient in the te	_	•	•		olidated.		
	•••	c, a. c a.cc p.			, p. 6 6 6 6 6 11	, , , , , , , , , , , , , , , , , , ,	pca aa co			
3	Contents									
	Impairment of performance									
	• Specialt	types of contra	act – consumer o	contracts						
		nase a greemer								
		g consumer g act for specifi								
	- Renta	I agreement/								
		y obligations								
	• Principle	es of property	law							
4	Participation None	on requireme	nts							
5	Form of ass									
	Written ex	a mination or t	erm paper							
6		for the award								
	Modul e exa mination pass									
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Susanne Nienaber									
9	Other information									

No.	Labour Law									
140.	workload Credits semester Frequency Semester Duration Type						Туре	Q-level		
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Course type Lecture		Contact hours	Self-study	Forms of teaching (learning methods) Planned group size		Language			
			4 SCH/60 h 2 SCH/30 h	60 h	Lecture, case processing		60	German		
2	On success Th Th	earning outcomes/competences On successful completion of the module, students have the following knowledge and skills: They know the principles of both individual and collective labour law They are able to apply their acquired knowledge to practical issues								

- Individual labour law
 - Employment relationship and concept of employee
 - Establishment of the employment relationship
 - Rights and obligations deriving from the employment relationship
 - Employee protection law
 - Performance disruptions in the employment relationship
 - Termination of the employment relationship
- Basic features of collective labour law
 - Works constitution law, in particular
 - Composition and organisation of the works council
 - Activity of the works council
 - Works agreements

Participation requirements

4

- Co-determination of the works council, especially in human resources matters
- Collective bargaining and industrial action law, in particular
 - Freedom of association, collective bargaining and collective agreement
 - Conclusion, content and effects of collective agreements

Knowledge of the content of the "Private Law I" module Form of assessment Written examination Condition for the award of credits Module examination pass Application of the module (in the following study programmes): Business Law (LL.B.) Module coordinator Prof. Dr. Axel Benning Other information

			Economics	for Business La	N			Module ID 5 VWL 05		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Sem. l	essons	4 SCH/60 h	90 h	Sem. I	essons	30	German		
2	making ag explanation the behavi apply com	On completion of the module, students will be familiar with the crucial principles of economic decision-making against the background of scarce resources. They recognise the importance of systematic explanations for observed economic phenomena. At the end of the course, students understand and assess the behaviour of consumers, producers, and governments and their interactions. Students are capable to apply comparative static analysis to predict the impact of economic externalities and parameter changes. They understand and evaluate the welfare effects of market transactions.								
3	Contents What does it mean to think like an economist Supply and demand and the allocation on markets Governmental intervention Externalities and environmental economics International specialisation and trade Fundamentals of macroeconomics									
4	Participation None	on requireme	nts							
5	Form of ass Written or		ion or project w	ork or presenta	tion					
6	Condition for the award of credits Modul e examination pass									
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Vivian Carstensen									
9	Other info	rmation								

			Accounting	for Business La	w			Module ID 5 CFR 05
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language
	Lec	ture	4 SCH/60 h	90 h	Lect	ture	60	German
2	Students: • gain and areas in • areable financial • areable • know the	connection w to map simple statements, to apply basic areas of app	e fundamental t ith the accounti e business trans methods of cos dication of interi etzbuch – Germ	ng objectives, actions in accou at type, cost uni national accoun	unting terms tand cost ob ting standare	and assess t eject account ds and the fu	heir impact on ting,	annual
3	- Basic - Basic - Legal - Balan - Balan - Accou - Accou - Profit - Princi • Internal - Costo	ce sheet contice sheet structing for and inting for and and Loss according of internance outling ategories and and segories and ategories and and segories and ategories and segories and s	rms ents eture valuati on of selo valuati on of selo	ected liabilities	counting (in	particular ca	lculation meth	nods)
4	Participation None	on requireme	nts					
5	Form of ass Written exa							
6		or the award amination pas						
7	Application Business La		le (in the follow	ing study progra	ammes):			
8	Module cod Prof. Dr. Jü	ordinator rgen Schneide	er					
9	Other info	mation						

			Busine	ss Taxation I				Module ID 5 StU 01		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	2nd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Cours	e type	Contact hours	Self-study	0		Planned group size	Language		
	Lec	ture	4 SCH/60 h	90 h	Lecture, ca	se studies.	60	German		
2	The studen types of tax on the fina are determ	Learning outcomes/competences The students learn to recognise the areas of the combination process in the company in which the different types of taxes intervene and the effects on liquidity and profitability, in particular, the effect that taxes have on the financial result. The tax burdens resulting from both income taxes and companies' total tax burden are determined and analysed on the basis of case studies. In addition, students study and gain an understanding of the principles of tax procedural law.								
3	 Contents Overview of the German tax system Tax types and tax revenue, influence of constitutional and European law on German tax law, overview of the most important types of tax Income tax Personal tax liability, material tax liability, determination of the tax base (types of income), tax rate Corporation tax Personal tax liability, material tax liability, determination of the tax base, tax rate Trade tax Material tax liability, determination of the tax base, tax rate Taxation of business activities depending on the legal form Sole proprietorship, corporations, commercial partnerships, burden comparison, factors influencing burden differences, principles of tax procedural law 									
4	Participation None	on requireme	nts							
5	Form of ass Written exa		oral examination	or a combinati	on of the afo	rementione	d forms of ass	essment		
6		for the award a mination pas								
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Eginhard Werner									
9	Other info	rmation								

3rd Semester

			Priva	ate Law III				Module ID 5 RE 05	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.	
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language	
	Lecture		4 SCH/60 h	90 h		e, case essing	60	German	
2	After comp and assess view. Furth civil procee	which of the f ermore, at th	rse, students are forms of collated e end of the collands aningfully resol	ral can be mear urse, students a	ningfully app are able to c	lied from a b lassify the le	ous iness and le egal and econo	egal point of omic risks of	
w	 Contents Law on credit collateral Basic features, Ioan agreement, other granting of credit, personal security, real security, security of rights, Iawenforcement Basic concepts of civil litigation Course of the proceedings, participants in the proceedings, process requirements, procedural principles, responsibilities, types of action, evidence, legal remedies, interim legal protection, costs, compulsion Enforcement of claims, legal remedies in foreclosure 								
4	Participation	on requireme			owledge of t	he content c	of the "Private	Law II"	
5	Form of ass Written exa								
6	Condition for the award of credits Module examination pass								
7	Application of the module (in the following study programmes): Business Law (LL.B.)								
8	Module coordinator Prof. Dr. Axel Benning								
9	Other info	rmation							

			Com	pany Law				Module ID 5 RE 06		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Lecture Exercise		4 SCH/60 h 2 SCH/30 h	60 h	Lectur proce	German				
2	Learning out comes/competences									
	• Th • Th	 On successful completion of the module, students have the following knowledge and skills: They know the principles of the law of partnerships and corporations They are able to apply the acquired knowledge to practical issues They have competence in case-solving techniques. 								
3	Contents	Contents								
	 Basicstructures of corporate law with the focus on: foundation, internal relationship – external relationship, termination of the company Individual forms of company: Partnerships, in particular GbR, OHG, KG, GmbH & Co. KG Corporations, es pecially GmbH (~ private limited company) and AG (~ public limited company), including corporate co-determination 									
4	Participation Successful	on requireme completion of		v I" module	2					
5	Form of ass Written exa	sessment a mination or t	erm paper							
6		or the award amination pas								
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Burkhard Schütte									
9	Other info	Prof. Dr. Burkhard Schütte Other information								

			Law	of the EU				Module ID 5 RE 07
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	3rd sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Course type		Contact hours	Self-study			Planned group size	Language
		ture rcise	4 SCH/60 h 2 SCH/30 h	60 h		Lecture, case 60 processing		
2	On success They are They are	able to classi able to apply	petences n of the module, fy the legal princ their acquired k mpetence in cas	ciples of the EU a	and their eff actical issue:	ects on Geri		ertainty.
3	Bodies ofLegal soRelationFundam	urces of EU landship between dental freedom		right to free mo	ovement of g	roods		
4	-	on requireme completion of	nts Tthe "Public Busi	iness Law" mod	ule			
5	Form of ass Written exa							
6		for the award a mination pas						
7	Application Business La		le (in the follow	ing study progra	immes):			
8	Module co Prof. Dr. Ca	ordinator ersten Doerfer	t					
9	Other info	rmation						

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

2 Learning outcomes/competences

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

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

3 Contents

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

4 Participation requirements

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

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.)

Module coordinators

Prof. Dr. Heiko Burchert and Prof. Dr. Jürgen Schneider

Other information

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	Business Taxation II										
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level			
	150 h 6 3rd sem. Bi-annual Winter/ 1 sem. Compulsory Summer							LL.B.			
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language			
	Lec	ture	4 SCH/60 h	90 h	Lecture, ca	se studies.	60	German			
3			or all types of inc and applied on t	•		-	•	ofit through			
	 Profit de Concept Profit Autho Princi Account Account Valua Valua Valua Tax-free Correcti Hidde 	of tax account concept of the ritativeness purples of standard ing and valuation of econotion of selected ing and valuation of securetion of provising erves ons to the ballen withdrawal	te tax balance shorinciple and accounting tion of business ang to the reason mic assets ed items (land antion of debts – action of debts –	eet/personal ta	<i>r</i> estments, go inciple		ngible assets)				

- - Income not subject to tax
- Tax accounting policy

4	Participation requirements Knowledge of the content of the "Taxation I" module
5	Form of assessment Written examination or oral examination or a combination of the aforementioned forms of assessment
6	Condition for the award of credits Modul e examination pass
7	Application of the module (in the following study programmes): Business Law (LL.B.)
8	Module coordinator Prof. Dr. Eginhard Werner
9	Other information

4th Semester

			Priva	ite Law IV				Module ID 5 RE 15			
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level			
	150 h	6	4th s em.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.			
1	Course type Contact hours Self-study Forms of teaching Planned group size										
	Sem. I	essons	4 SCH/60 h	90 h	Lecture, gr cases	oup work, tudies	40	German			
2	Learning outcomes/competences After completing the course, students are able to resolve complex cases in the legal areas of purchase warranties and product and producer liability and submit them for scientific assessment.										
3	 Product 	e warranty lav and producer c legal work									
4	Successful	•	nts the "Private Lav t of the "Private			dules					
5	Form of ass Term paper	sessment r or written ex	amination								
6		or the award amination pas									
7	Application Business La		le (in the followi	ing study progra	ammes):						
8	Module cod Prof. Dr. Ki	ordinator rsten Beckma	nn								
9	Other info	rmation									

			Mark	eting Law				Module ID 5 RE 11
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	4th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Course type		Contact hours	Self-study			Planned group size	Language
	Sem. I	essons	4 SCH/60 h	90 h	Lecture, gr cases		40	German
2	After comp able to des legal violat course, stu	ign advertising ions by comp	irse, students wi g campaigns in a etitors in advert have the ability	ccordance with is is inglessed and to def	the Unfair Co end themse	mpetition A lves against	ct (UWG) and such violation	to recognise ns. After the
з	InadnLegalProseTrademaJustifiExpiryClaim	nissibility of buconsequence cution, especiarklaw ication of trady of trademarls in the event	ition (law of a dvusiness a ctivities of infringemen ially through ware emark protection, espof trademark in designations an	according to the ts of the Unfair rnings and judic on, es pecially the pecially cancella fringement	Competition ial enforcem rough registr tion procedu	Act (UWG) ent ation and us		
4	•	on requireme completion of	nts the "Private Lav	w I," "Private La	w II" and "Pเ	ıblic Busines	s Law" module	es
5	Form of ass Written exa	sessment a mination or p	oroject work					
6		or the award amination pas						
7	Application Business La		le (in the follow	ing study progra	ammes):			
8	Module cod Prof. Dr. Da							
9	Other info		for students of E	Business Psycho	logy or Busir	ness Admi nis	stration	

150 h 6 4th sem. Bi-annual Winter/ 1 sem. Com Course type Contact hours Self-study (learning methods) Sem. less ons 4 SCH/60 h 90 h Lecture, group work, case studies Learning out comes/competences After completing the module, students have the following skills and competencies: To neo-classical and modern organisation theories and applications. They understand a management roles and objectives. They recognise the relevance of new institutions.	Type Q-level mpulsory LL.B. lanned oup size Language 40 German
Course type Contact hours Self-study Forms of teaching (learning methods) Sem. less ons 4 SCH/60 h 90 h Lecture, group work, case studies Learning outcomes/competences After completing the module, students have the following skills and competencies: Tomeo-classical and modern organisation theories and applications. They understand an management roles and objectives. They recognise the relevance of new institutions.	lanned oup size Language
Course type Sem. less ons 4 SCH/60 h 90 h Lecture, group work, case studies Learning outcomes/competences After completing the module, students have the following skills and competencies: T neo-classical and modern organisation theories and applications. They understand an management roles and objectives. They recognise the relevance of new institutions	oup size Language
4 SCH/60 h 90 h case studies Learning outcomes/competences After completing the module, students have the following skills and competencies: T neo-classical and modern organisation theories and applications. They understand an management roles and objectives. They recognise the relevance of new institutions	40 German
After completing the module, students have the following skills and competencies: T neo-classical and modern organisation theories and applications. They understand armanagement roles and objectives. They recognise the relevance of new institutions	
business law issues. They have elaborated an authentic management problem t economic and legal aspects. In particular, students understand and justify the crucial role of transactions. They a impact of human behaviour and risk attitudes on organisational outcomes. They are c knowledge to cases from practice. Course related peer learning and case studies take p	nd critically reflect on hal economics for e.g. that addresses both are able to assess the capable to apply their

- Property rights and transaction costs
- Principal-agent approach and incentive systems
- Governance mechanisms and boundaries of the firm
- Sustainability-oriented corporate management
- Participation requirements

4 Participation requirements:

Formal requirements: none

Content requirements: fundamentals in business administration, principles of economics

5 Form of assessment

Written examination or oral examination or presentation or project work or a combination of several of the aforement oned forms of assessment

6 Condition for the award of credits

Module examination pass

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

Business Law (LL.B.)

8 Module coordinator

Prof. Dr. Vivian Carstensen

9 Other information

Possible elective subject for students of Business Administration

5th Semester

		C	onflict of Laws/	Internat. Busine	ess Law			Module ID 5 RE 08
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language
	exercise 4 SCH/60 h 2 SCH/30 h 60 h Lecture, case processing 40						German, English	
2	Learning o	utcomes/com	petences					
	On success	ful completion	n of the module,	students have t	the following	g knowledge	and skills:	
	•		pasics of private impetence in cas			is business-	rel ated.	
3	Contents							
	Private iUniformRecogni	nternationalla law usingthe tion and enfor	diction in cross-b aw, insofar as it i example of the cement of judge onal arbitration	is business-rela CISG	ted.			
4		on requireme completion of	nts the modules "P	rivate La w I", "P	rivate Law II	and "Priva	te La w I II"	
5	Form of ass Written exa		oral or written pi	resentation				
6		for the award amination pas						
7	Application Business La		le (in the follow	ing study progra	nmmes):			
8	Module co Prof. Dr. Bu	ordinator ırkhard Schütt	te					
9	Other info	rmation						

			Business L	aw Case Studie	s			Module ID 5 RE 13
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Cours	e type	Contact hours	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. I	Sem. less ons 4 SCH/60 h 90 h Lecture, group work, case studies 40						German
2	Learning o	utcomes/com	petences					
	After the er business la		se, s tudents are	a ble to solve ca	ases related t	to the previo	ously discussed	lareas of
3	Contents							
	Handling o	f cases with p	oblems from va	rious a reas of b	usiness law s	such as		
	 Europea 	cial and Corp n law nent Law	orate La w					
	• Distribu							
4	Successful	•	nts all compulsory lits of the "Privat	•			6	
5	Form of ass Written exa	sessment amination or t	erm pa per					
6		for the award amination pas						
7	Application Business La		le (in the follow	ing study progra	ammes):			
8	Module cod Prof. Dr. Su	ordinator Is anne Ni enab	er					
9	Other info	rmation						

Corporate Liability Risks and Compliance											
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level			
	150 h	Summer					LL.B.				
1	Cours	e type	Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language			
	Sem. l	essons	4 SCH/60 h	90 h	Lecture, ca	s e s tudies.	40	German			
	arise, for example, due to competition/cartel law violations or violations of corporate criminal law. They are able to develop in-house prevention and control strategies. At the end of the course, students are able to avoid liability, fines or criminal law violations in operational practice and develop concepts that effectively prevent or help detect possible violations in the company through so-called compliance programmes.										
	able to dev avoid liabil	el op in-house ity, fines or cr	e prevention and iminal law violat	l control strateg ions in operatio	gies. At the er onal practice	nd of the co and develop	urse, students oconcepts tha	s are able to t effectively			

Successful completion of the "Private Law I," "Private Law II" and "Company Law" modules

5

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Form of assessment

Business Law (LL.B.)

Module coordinatorProf. Dr. Kirsten Beckmann

Other information

Module examination pass

Condition for the award of credits

Written examination or oral or written presentation

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

Possible elective subject for students of Business Administration

6th Semester

	Work Semester / Semester Abroad Study											
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level				
	750 h	30	6th sem.		Winter/ Summer	1 sem.	Compulsory	LL.B.				
1	Course type Contact hours Self-study Forms of teaching Planned (learning methods) group size						Planned group size	Language				
	Interns hip/semester a broad											
2	The works operationa the practic sound train practical ar In the alter	Il practice. It is al application ning, students nd needs-base native semest	vs students how not limited to a of the knowled are also confro	n observationage acquired dur nted with previ	alshadowing ing the cour ously unkno uistic and int	of operationse. Building wn questionserculturalsk	nal reality. The on their meth as and can solv	e focus is on odologically ve them in a				
3			k semester: proj ester a broad: su	•	•			ty				
4	•	on requireme completion of	nts all modules fro	m semes ters 1–	3							
5	Form of ass	sessment										
6		or the award on of the inter	of credits nship and practi	ical report or pa	assing of the	modul e exai	minations					
7	Application Business La		le (in the follow	ing study progra	ammes):							
8	Module coo Prof. Dr. Ax		rof. Dr. Carsten [Doerfert								
9	Other info	rmation										

7th Semester

			Contra	act Drafting				Module ID 5 RE 10
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.
1	Course type Contact hours Self-study Forms of teaching group size							Language
	Sem. less ons 4 SCH/60 h 90 h Lecture, case studies. 40							
2	At the end use suitable and elabor	e aids to deal	the students re with them, as w solution. Stude	el l as analyse s	elected legal	and busines	ss ma nagemen	nt problems,
3	• Contraction - Deplo	•	•		eir discussior	n		
4	•	on requireme completion of	nts all modules fro	m semes ters 1–	4			
5	Form of ass Paper or pr	sessment resentation or	term paper					
6		for the award amination pas						
7	Application Business La		le (in the follow	ing study progra	ammes):			
8	Module coo Prof. Dr. Ax							
9	Other info	rmation						

			Gradua	tion Seminar				Module ID 5 RE 14	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	300 h	12	7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.	
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language	
	Sem	inar	4 SCH/60 h	240 h	Lecture, ca	ıse studies.	40	German	
2	At the end		petences , students are al and workout a p	•		•		_	
3	Application and consolidation of the material from all compulsory modules, including knowledge acquired in the internship/semester abroad. Handling of cases with problems from various areas of business law such as • Civil law • Commercial and Corporate Law • European law • Employment Law • Competition law • International Business Law								
4	-	on requireme completion of	nts all modules fro	m semes ters 1–	5 except for	one and cor	mpletion of the	ework	
5	Form of ass Oral exami								
6	Condition for the award of credits Module examination pass								
7		Application of the module (in the following study programmes): Business Law (LL.B.)							
8	Module coordinator Prof. Dr. Carsten Doerfert								
9	Other info	rmation							

			Bache	lor Thesis				Module ID 5 RE 49		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	300 h	12	7th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory	LL.B.		
1	Cours	e type	Contact hours	Self-study		Forms of teaching Planned (learning methods) group size		Language		
				300 h				German		
2	Learning outcomes/competences In the bachelor thesis, students demonstrate that they are able to work on practical problems of business law using scientific methods.									
3	Contents Scientific paper on a business law topic									
4	-	on requireme all module exa								
5	Form of ass Bachelor th									
6		f or the award a mination pas								
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Carsten Doerfert									
9	Other information									

Elective modules for specialisation in Industry and Trade

		•	Construction ar	nd Environment	al Law			Module ID 5 RE 32			
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level			
	150 h	6	4th sem.	atleastannual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.			
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language			
	Sem. I	es s on s	4 SCH/60 h	90 h	Lecture, gr cases		20	German			
2	Learning outcomes/competences										
	After the end of the course, students know the legal basis of environmental and construction law and can work independently on practical cases.										
3	Contents	Contents									
	- Prese regula - Land (- Admis - Neces - Powe • Environ - Term - Instru - System ability - Princi owne - Refere	 Public Construction Law Presentation of the legal principles and the dichotomy in construction planning law and construction regulations law Land use and development plan Admissibility of construction projects under construction planning law Necessity of and requirements for planning permission Powers of intervention of the construction supervisory authorities Environmental law Term and sources of law Instruments of environmental law System-related regulations of the Emission Control Act, in particular authorisation requirements and ability, powers of the environmental authorities Principles of waste law, in particular the definition of waste and obligations of the waste producer or owner 									
4		on requireme completion of		iness Law" mod	ule						
5	Form of ass Written exa		oral presentation	n or oral exa min	ation						
6		for the award a mination pas									
7	Application of the module (in the following study programmes): Business Law (LL.B.)										
8	Module coordinator Prof. Dr. Carsten Doerfert										
9	Other info	rmation									

			Intellectua	al Property Law	,			Module ID 5 RE 41		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	4th sem.	min. annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Sem. less ons		4 SCH/60 h	90 h	Lecture, group work, case studies 20		20	German		
2	At the end Intellectual protection	Learning outcomes/competences At the end of the course, students are able to identify legal problems and resolve practical cases regarding Intellectual Property Law. Students are able to compare different intellectual property rights and assess the protection granted. In addition, students analyse the chances of success in enforcing claims in the event of a violation of industrial property rights or existing copyright protection.								
3	PrinciSubjeInfrinCopyrigiPrinciSubje	ct matter and gements and I nt I aw ples of Copyri ct matter and	otection of industrequirements of aw enforcemen	f selected propertion the protection of the prot	on of indust and selected	rial property , related pro	,	ark)		
4	•	on requirement completion of	nts the "Private Lav	w I" and "Private	e La w II" mod	dules				
5	Form of ass Written exa		oroject work or c	oral examination	1					
6		or the award amination pas								
7		Application of the module (in the following study programmes): Business Law (LL.B.)								
8	Module coordinator Prof. Dr. Daniel A. Hötte									
9	Other info	rmation								

		Insolvency Law									
				vericy Law				5 RE 40			
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level			
	150 h	6	5th sem.	min. annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.			
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language			
	Sem. I	es s on s	4 SCH/60 h	90 h	_	roup work, studies	20	German			
2	After comp able to ind into accou Furthermo	Learning outcomes/competences After completing the course, students are able to present important topics of insolvency law. Students are able to independently work on practical issues in the field of insolvency law and, taking business aspects into account, to assess which measures can be taken in the company and which measures make sense. Furthermore, students become acquainted with the working methods and field of activity of insolvency administration.									
3	 Filing fo Course of Position claims Treatme Challeng Insolver Persona Debt dis 	rinsolvency ar of insolvency p of creditors in ent of contract ges to insolven acy plan and se il insolvency charge	n insolvency pro-	ceedings, incl. C							
4	•	on requireme completion of	nts the "Private Lav	wΙ," "Private Lav	w II" and "Pr	ivate La w III	" modules				
5	Form of ass Written exa		erm paper or pr	esentation							
6	Condition for the award of credits Modul e examination pass										
7	Application of the module (in the following study programmes): Business Law (LL.B.)										
8	Module co Prof. Dr. Ki	ordinator rsten Beckma	nn								

9

Other information

 $Guest \, lectures \, by \, in solvency \, administrators \, and \, other \, practitioners \,$

			Law of I	Digitalization				Module ID 5 RE 42		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	4th/5th sem.	min. annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Sem. I	es s on s	4 SCH/60 h	90 h	Lecture, gr cases	oup work, tudies	35	German		
2	Learning o	utcomes/com	petences							
	practicalca									
3	 Principles of data protection law Selected legal questions of European and national data protection law Protection of IT products, especially copyright protection of software Principles of IT contract law taking into account selected types of contract for software creation and software provision Selected legal questions with regard to digital processes and business models 									
4		on requireme completion of	nts the "Private Lav	v I," "Private La	w II" a nd "La	bour La w" n	nodules			
5	Form of ass Written exa		erm paper or pr	oject work						
6		for the award a mination pas								
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Daniel A. Hötte									
9	Other info	rmation								

		Ger	man and Intern	national Distrib	ution Law			Module ID 5 RE 43		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	4th/5th sem.	min. annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Sem. less ons		4 SCH/60 h	90 h		oup work, tudies	35	German		
2	classify the distribution	It the end of the course, students are able to differentiate between different distribution systems and lassify them in legal and economic terms. They have grasped the principles of German and cross-border istribution law and are able to apply them to practical cases. They will be able to recognise the legal limits of the design of distribution conditions.								
3	BusinessLegal fra specialisImprope	 Differentiation of distribution systems Business decision-making criteria for the selection of distribution systems and legal consequences Legal framework for distribution via external distribution bodies, such as especially Commercial agents, specialist dealers and selective distribution, authorised dealers and franchises Improper distribution practices and distribution antitrust/competition law 								
4		on requireme completion of	nts the "Private Lav	w I" and "Private	e La w II" mo	dules				
5	Form of ass Written ex		erm paper or wi	ritten presentat	ion					
6	Condition for the award of credits Module examination pass									
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Kirsten Beckmann									
9	Other info	rmation								

			Seminar on I	ndustry and Tra	ade			Module ID 5 RE 35		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.		
1	Cours	e type	Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language		
	Seminar 4 SCH/60 h 90 h Lecture, group work, case studies 20						German			
2	At the end of the course, students are able to independently analyse deeper problems of industrial and commerciallaw, as well as their economic implications and their business consequences, and find practical solutions, on their own or in a team.									
3	Contents Current legal issues in industry and trade									
4	Successful		nts the "Private Lav ctive module of				" modules, as	well as at		
5	Form of ass Term paper									
6		or the award amination pas								
7	Application of the module (in the following study programmes): Business Law (LL.B.)									
8	Module coordinator Prof. Dr. Susanne Ni enaber									
9	Other info	rmation								

Compulsory Elective Modules: Specialisation in Law in HR work

			Collecti	ve Labor Law				Module ID 5 RE 36	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	4th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.	
1	Cours	e type	Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language	
	Sem. I	es s on s	4 SCH/60 h	90 h	Lecture, gr cases		20	German	
2	Consolidat		petences of the legal basis						
3	 Contents Works council constitution law, corporate co-determination, law governing collective bargaining agreements including the rights of association law In-depth: Interaction of collective and individual employment law based on sample cases 								
4	•	on requirement completion of	nts the "Private Lav	v I," "Private La	w II" a nd "La	bourLaw" m	nodules		
5	Form of ass Written exa		erm pa per or or	al examination					
6		or the award passing of mo	of credits dule exa minatio	n					
7	Application of the module (in the following study programmes): Business Law (LL.B.)								
8	Module coordinator Prof. Dr. Christiane Nitschke								
9			oners (works co tiations	uncils, compan	yrepresenta	tives , trade ı	union represer	ntatives),	

		Le	gal Issues Regar	ding Human Re	sources			Module ID 5 RE 37		
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level		
	150 h	6	4th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.		
1	Cours	e type	Contact hours	Self-study		teaching methods)	Planned group size	Language		
	Sem. I	essons	4 SCH/60 h	90 h	Lecture, gr cases	oup work, tudies	20	German		
2	At the end	the end of the course, students are able to present and defend their own solutions for special apployment law issues, e.g. relating to social insurance law, occupational safety law, digitalisation or data otection.								
3	 Issues mater Socia trans Legal files, 	 Contents In-depth study of legal issues that are important for HR work, such as Issues of occupational health and safety in the areas of occupational safety, working hours, maternity protection, parental leave and (family) care leave Social security issues, such as insurance obligations, marginal employment, employment in the transition zone (<i>Gleitzone</i>), employers' reporting obligations Legal issues of digitalisation, such as the use of AI systems, virtual workplaces, electronic personnel files, the use of social media, data protection, and special features of modern forms of work under company constitution law 								
4	– Fo "La	abour Law" m	v s tudents: s ucc	•				I" and		
5	Form of ass Written exa		erm paper or wr	ritten presentat	ion or oral p	resentation				
6		for the award passing of mo	of credits dule exa minatio	n						
7		Application of the module (in the following study programmes): Business Law (LL.B.)								
8		odule coordinator of. Dr. Christiane Nitschke								
9	Other info		oners, visits to (labor) court neg	gotiations					

			Individual Que	stions on Labor	Law			Module ID 5 RE 38	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.	
1	Cours	e type	Contact hours	Self-study	J J		Planned group size	Language	
	Sem. I	es s on s	4 SCH/60 h	90 h	_	oup work, tudies	20	German	
2	Learning o	utcomes/com	petences		l.		l .		
	At the end of the course, students have in-depth knowledge of how to resolve specific questions of labor law. They are able to apply these while taking into account current legal developments and accompany labor litigation.								
3	 Dealif Applif contri Refere condi Labor lit Struct Partie Judge Ter iss 	 Contents Dealing with current problems, e.g. changes of law and new court rulings Application of general terms and conditions law when drafting employment contracts, e.g. contractual penalties, written form clauses References in employment contracts, in particular to collective agreements and general working conditions Labor litigation Structure and jurisdiction of the labor courts Parties to labor litigation, representation in court and costs Judgement proceedings, in particular							
4	Successful "Labour La Good previ	w" module ous knowledg	nts f the "Private Lav ge of l abor l aw is: ling Human Reso	sues (it is recon	nmended tha				
5	Form of ass Written exa		erm paper or wr	ritten presentat	ion				
6		or the award passing of mo	of credits dule examinatio	n					
7	Application of the module (in the following study programmes):								
	Business Law (LL.B.)								
8	Module coordinator Prof. Dr. Christiane Nitschke								
9	Other info	rmation							

			Seminar on I	Human Resourc	ces			Module ID 5 RE 39	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.	
1	Course type		Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language	
	Sem	inar	4 SCH/60 h	90 h	Lecture, gr cases	•	20	German	
2	Learning outcomes/competences After the end of the course, students are able to independently analyse more profound problems in HR and their economic implications and find practical solutions, either independently or as part of a team.								
3	Contents Current legal issues in HR work such as company agreements, recruitment and HR planning Business aspects								
4	Successful		nts the "Private Lav mpulsory el ectiv						
5	Form of ass Term pape								
6		or the award amination pas							
7	Application of the module (in the following study programmes): Business Law (LL.B.)								
8	Module coordinator Prof. Dr. Axel Benning								
9	Other info								

Compulsory elective modules: Specialisation: Taxation and Audit

		Principles o	f Taxation Proce	dures and Other	Corporate T	axes		Module ID 5 StU47
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	4th/5th sem.	Bi-a nnual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.
1	Cours	e type	Contact hours	Self-study	Forms of (learning		Planned group size	Language
	Sem. I	essons	4 SCH/60 h	90 h	_	roup work, tudies	35	German
2	On successi They are They are They are correspo Optional They are	able to explain able to explain able to apply to ording legal could they are able able to preser they are able able to preser	of the module, st in the specific lega in the content of t their knowledge t insequences to the to evaluate and a int the VAT taxatio to deal with IT-su	nl procedures for he regulations on to tax situations e relevant facts. assess facts in te on system and ev	tax collection out-of-country recognising rms of VAT.	n. rt redress pro g problems a er facts in ter	ocedures. and assigning th rms of VAT.	
3	 Correction Out-of-control Right to the tax and tax	on of administrourt redress probe heard, probuthorities) ment, suspension of the factual process of field audit inces and tax multiprinciples of requirement requirement	rocedure ibition of reformation of proceeding al and legal status ing isdemeanours VAT taxation stems eir taxability and siples of input tax s	atio in peius (the s s tax liability deduction	court may no	ot make a mo	ore adverse ass	essment than
5	Basic knowl		rate taxation is re	commended				
			ral examination o	r a combination	of the aforen	nentioned fo	rms of assessm	ent
6		or the award on mination pass						
7			(in the following			tion (work-ir	ntegrated) (B.A.	.)
8	Module coo		· · ·	(<u>, </u>
9	Other inforr	nation						

		Basi	cs of National ar	nd Internationa	al Taxation			Module ID 5 StU 48	
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level	
	150 h	6	4th/5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.	
1	Cours	e type	Contact hours	Self-study	Forms of (learning	Language			
	Sem. I	es s on s	4 SCH/60 h	90 h	Lecture, group work, case studies 35 German				
	They are trade taxThey are They are correspond	able to discu x. able to expla able to apply onding legal co	n of the module, ss the procedure in the legal tax content the regulation of the reg	e for determinin onsequences a e to tax situatio he rel evant fac	ng the tax bui ssociated wit ns by recogn	rden of inco th different l	me, corporatio		
ß	TaxationTaxarraBasics o	n of companie ngements (e.g f internationa double and m	panies: income ta s operating at na g. tax group, tran al corporate taxa inimum taxation	ntional level wit usfer of compan tion, such as do , double taxatio	h regard to d ly assets, rest ouble and m on agreemen	ifferent lega tructuring) inimum taxa	al forms ation, unilater		

International profit demarcation (e.g. transfer pricing, determination of the profits of an establishment)

4 **Participation requirements** $Basic\,knowledge\,of\,corporate\,tax at ion\,is\,recommended$ 5 Form of assessment Written examination or oral examination 6 Condition for the award of credits Module examination pass 7 **Application of the module** (in the following study programmes): Business Administration (B.A.), Business Law (LL.B.), Business Administration (work-integrated) (B.A.) 8 Module coordinator Prof. Dr. Cornelia Kraft 9 Other information Guest lectures on current issues

		Principle	es of Audit Theory	y and Applied Co	orporate Aud	lit		Module ID 5 StU 49
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	4th/5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.
1	Cours	e type	Contact hours	Self-study	Forms of (learning	J	Planned group size	Language
	Sem.l	essons	4 SCH/60 h	90 h	, , ,	roup work studies	35	German
2	Learning ou	tcomes/compe	etences					

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

- They are able to explain the regulatory framework and the key players involved in preparing and auditing annual financial statements, as well as their interaction.
- They are able to describe the professional development steps leading to becoming an auditor.
- They are able to explain an auditor's activities and areas of application.
- They are able to describe the need for an audit of financial statements to promote overall welfare.
- 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 a udit theory.
- They are able to describe the theoretical procedure for carrying out a company audit.
- They are able to independently recognise and resolve practical problems concerning individual auditing areas of the financial statement under commercial law by applying their knowledge.

3 Contents

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

4 Participation requirements

None

5 Form of assessment

Written examination or oral examination

6 Condition for the award of credits

Module examination pass

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

Bus iness Administration (B.A.), Business Law (LL.B.), Business Administration (work-integrated) (B.A.)

8 Module coordinator

Prof. Dr. Andreas Stute

Other information

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Where applicable, guest lectures on current issues

		Seminar: Ta	xation and Audi	it			Module ID 5 StU 50
Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B.
Cours	e type	Contact hours	Self-study		_	Planned group size	Language
Sem	ninar	2 SCH/30 h	120 h	, 0		15	German
	150 h		Workload Credits Study semester 5th sem. Course type Contact hours	Workload Credits Study semester Frequency 150 h 6 5th sem. Bi-annual Course type Contact hours Self-study	Workload Credits Frequency Semester 150 h 6 5th sem. Bi-annual Winter/Summer Course type Contact hours Self-study Lecture, g	Workload Credits Study semester Frequency Semester Duration 150 h 6 5th sem. Bi-annual Winter/ Summer 1 sem. Course type Contact hours Self-study Forms of teaching (learning methods) Lecture, group work.	Workload Credits Study semester Frequency Semester Duration Type 150 h 6 5th sem. Bi-annual Winter/ Summer Compulsory elective Course type Contact hours Self-study (learning methods) Planned group size Seminar 2 SCH/30 h 130 h

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, & appreciate it with regard to the problem
- They are able to present acquired knowledge according to scientific methods in the form of a written tempaper.
- They are able to present and represent 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:

- Taxaccounting policy, e.g. aims, instruments, impact analysis
- Corporate restructuring
- Tax optimisation concerning company formation, e.g. choice of legal form
- Taxarrangements 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 as sessment under IFRS
- The oretical 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 a udits, review of winding-up/liquidation, individual questions from accounting, and audits under commercial law/tax law/IFRS

4 Participation requirements

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

5 Form of assessment

Term paper (without expert presentation) and oral presentation

6 Condition for the award of credits

Module examination pass

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

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

8 Module coordinator

Prof. Dr. Andreas Stute

9 Other information

Where applicable, guest lectures on current issues

Compulsory elective modules: Languages

			French f	or Beginners				Module ID 5 SP 38
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	150 h	Compulsory elective	B.A.
1	Cours	e type	Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language
	Sem. lessons 4 SCH/60 h 90 h Lecture, group work, role-plays 35						German, French	
2	Learning outcomes/competences							
	On success	ful completio	n of the module,	course particip	ants a re a ble	eto		
		•	e of everyday sit ultural character	· ·	ally and in w	riting, in a F	rancophone co	ountry,
4	 greeting talking a ordering understa naming, describi talking a arrangin talking a 	, introducing of bout your hough a restaural anding times a describing an ing everyday roughtone's owng to meet, according to the meet, acco	vn family epting and polit , des cribing trav	oodbye for di rections, u ting habits pening hours ar ms of clothing	d other time		n)	
4	None	Jirrequirente						
5	Form of ass Written exa		oral examination					
6		for the award amination pas						
7	Application	of the modu	le (in the follow	ing study progra	immes):			
			(B.A.), Business I	Law (LL.B.), Inte	rnational Stu	ıdies in Man	agement (B.A.)
8	Module cod Alain Houd							
9	Other info	rmation						

			Spanish	for Beginners				Module ID 5 SP 39
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	B.A.
1	Cours	e type	Contact hours	Self-study	Forms of (learning	teaching methods)	Planned group size	Language
	Sem. I	essons	4 SCH/60 h	90 h	Lecture, gr role-pla	oup work, y games	35	German, Spanish
2	On success deal with perceive	h a wide range e and assess cu	npetences n of the module, e of everyday situ ultural characteri n previously unkr	uations orally a istics,	nd in writing	in a Spanish	n-speaking cou	ntry,
3	 greeting talking a ordering understa naming, describit talking a arrangin 	, introducing of bout your hord in a restaural anding openin describing an ing everyday robout one's owngto meet, according to the control of the	tuations such as: oneself, saying go me town, asking nt, describing ea g hours, dealing d comparing iter outines, vn family, cepting and polit , describing trave	oodbye, for directions, u ting habits, with date and t ms of clothing a	ime, nd physical a	•	insport,	
4	Participatio None	on requireme	nts					
5	Form of ass Written exa		oral examination					
6		or the award amination pas						
7			le (in the followi			ıdies in Man	agement (B.A.)
8	Module coo	ordinator	(- » »,, - »» (° »)					,
9	Other info	rmation						

			Presentatio	ns and Meetin	gs			Module ID 5 SP 40
No.	Workload	Credits	Study semester	Frequency	Semester	Duration	Туре	Q-level
	150 h	6	4th/5th sem.	Bi-annual	Winter/ Summer	1 sem.	Compulsory elective	LL.B./B.A.
1	Cours	e type	Forms of teaching Planned					Language
	Sem. lessons/workshop		4 SCH/60 h	Seminar, teamwork, role plays, presentations				
	with difficultural presenta • Meeting internat situation	ferent present as pects of bo ations for intens: Students w ional teams, g ns in various en	ts know and are cation tools, acquady language, and rnational audien ill become famia in cultural awa conomics etting anational teams and ational teams and are conomics and are conomics and are conomics and toological teams and toological teams and are conomics and teams and are conomics and teams and toological teams are considered to the conomics and toological teams are considered to the conomics and toological teams are conomics and the conomics are conomics.	uire basic publi nd are able to ces. liar with differ reness, learn a s, and will be ab	c speaking sk implement ent aspects of bout negotia ble to descrik	kills and kno and activel of teamwork ation concep	y use their kn k, with a spec ts, experience	ne aware of owledge in ial focus on negotiation
3	with difficultural presenta • Meeting internat situation	ferent present as pects of bo ations for intens: Students w ional teams, g ns in various en	ation tools, acquody language, and national audien ill become fami ain cultural awa conomics ettings	uire basic publi nd are able to ces. liar with differ reness, learn a s, and will be ab	c speaking sk implement ent aspects of bout negotia ble to descrik	kills and kno and activel of teamwork ation concep	wledge, becor y use their kn k, with a spec ts, experience	ne aware of owledge in ial focus on negotiation

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

Combination of project work and presentation and oral examination

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

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

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Form of assessment

Module coordinator Kerstin Jerominek

Other information

Module examination pass

Condition for the award of credits