Curriculum
(Preliminary, subject to change!)
SS 2015
Bachelor's Degree Program
Business Administration

According to the study and examination regulations of 11.08.2011
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General Information

Purpose of the Curriculum
This curriculum, which is based on the study and examination regulations for the bachelor's degree program in Business Administration (SPO) of 11.08.2011, seeks to

- define and supplement the defined courses for each half-year,
- specify the various forms of assessment and conditions,
- identify the teaching and assessment personnel, and
- provide important information for the effective organization of the program.

The curriculum contains specific regulations and information concerning
- the allocation of semester hours per week and ECTS credits per module and semester,
- the type of courses in the individual modules, as well as the language of instruction and examination, when this is a language other than German
- the catalog of options for the elective module in Methodological and Social Competencies and the practical and professional academic electives
- the respective forms of assessment
- the time limits for written exams
- the learning objectives and content of individual modules
- detailed provisions on the form and procedures of the various assessments, and
- detailed provisions on the practical semester.

Regulatory Framework
The following provisions apply:
- The General Examination Regulations (der Rahmenprüfungsordnung RAPO)
- General Examination Regulations of the University (Allgemeine Prüfungsordnung der Hochschule APO), in particular paragraph 14, as well as
- The current study and examination regulations for the bachelor's degree program (Studien- und Prüfungsordnung für den Bachelorstudiengang StPO).

Program Objectives
- Through the teaching of technical principles and fundamental professional training, the aim of the bachelor's program is to prepare students to act independently in the occupational field of Business Administration, and to follow a competence model which will vary according to professional competence, methodological skills, leadership skills, social skills and self-competence.
- In addition to imparting knowledge of business and economics, and developing leadership and decision making skills, the bachelor’s degree program in Business Administration promotes the development of communication and cooperative team working skills for professional practice.
- Furthermore, students are enabled to independently apply and further develop practical scientific methods, hence the particular emphasis placed on the integration of project studies.
- The bachelor's degree program in Business Administration is modular, allowing the student an individual specialism. The degree can also be the basis for further academic studies in a subsequent master's program.
Course Structure and Period of Study

- The normal period of study of the degree program consists of seven semesters, including the practical fourth semester, and the thesis. Further details can be found below.

- The start of the degree program in the first semester is possible in both the winter and summer semester of an academic year.

- The practical semester includes an 18-week internship, as well as the practical elective modules in Methodological and Social Competencies.

- In the fifth and sixth semester, one of currently seven specialist studies is to be completed. Every student must declare in writing to the university assessment and placement service by the end of the fourth semester which of the offered specialisms he or she wishes to take. Changes to this decision must be made in writing to the university assessment and placement service before the first exam in the specialism is taken.

- In the seventh theoretical semester every student is able to choose between
  a) a continuation of the selected specialist study with extended modules (EM),
  b) a selection of advanced modules (AM),
  c) a selection of core modules (CM = courses from the CM module group of other specialisms), subject to availability.

  If demand exceeds the number of places available, a lot decision is made.

  Every student must declare their seventh semester options in writing to the university assessment and placement service by the end of the lecture period of the sixth semester.

Topic Orientation / Advancement Regulations

- Assessment in the Foundations of Business Economics module must be attempted by the end of the second semester.

- Entry to the third semester is limited to persons who have acquired at least 40 ECTS credit points.

- Entry to the practical semester is limited to persons who have acquired at least 60 ECTS credit points in the modules of the first three semesters.

- Entry to the specialist study is limited to persons who have acquired at least 75 ECTS credit points in the modules of the first four semesters.


The topic of the bachelor thesis may be issued no earlier than the start of the sixth semester. Successful completion of the practical semester (internship and elective module) is a prerequisite.
# Program Contents

<table>
<thead>
<tr>
<th>No.</th>
<th>Semester</th>
<th>SWS / Semester</th>
<th>Form of Assessment</th>
<th>ECTS</th>
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<td>Foundations of Microeconomics</td>
<td>4</td>
<td>SP</td>
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<td>32</td>
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<td>4</td>
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<td>43</td>
<td>Financing and Investment</td>
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<td>SP</td>
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<td>44</td>
<td>Corporate Taxation</td>
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<td>110</td>
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<td>5</td>
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<td>Foundations of Macroeconomics</td>
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<td>5</td>
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**Practical Semester**

<table>
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<td>Elective Module in Methodological and Social Competencies</td>
<td>4</td>
<td>SP / StA(^1)</td>
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</tbody>
</table>

**Specialism**

| CM | Core Module Group Specialism | 8 | See below | 10 |
| MM | Major Module Group Specialism | 12 | See below | 15 |

Elective Module Group EM, CM, or AM

| 400 | Bachelor Thesis including Seminar and Symposium | BA / Kol | 15 |

**Explanatory notes:**

1) The forms of assessment are defined in the respective module descriptions

Stand: 04.02.2015
Abbreviations:

BA = Bachelor thesis  
ECTS = European Credit Transfer and Accumulation System  
Kol = Symposium (Kolloquium)  
LN = Grading (Leistungsnachweis)  
LV = Lecture (Lehrveranstaltung)  
Pr = Internship (Praktikum)  
Proj = Project studies (Projektstudium)  
SP = Written exam (Schriftliche Prüfung)  
StA = Seminar paper (Studienarbeit)  
PA = Project work (Projectarbeit)  
SU = Seminar-style teaching (Seminaristischer Unterricht)  
SWS = Semester hours per week (Semesterwochenstunden)  
/ = Or (oder)  
FK13 = Faculty of General Studies (Fakultät für Allgemeinwissenschaften)

Seminar-style teaching

Seminar-style teaching includes both classroom teaching of technical and methodological knowledge, and the practical application of what has been learned. The lecturers select the topics, and organizational/technical possibilities with an appropriate methodology and approach.

From the 5th semester, social and personal competencies are increasingly promoted through work in small groups, preferably on project tasks and case studies, accompanied by reflection and discussion of their business and social contexts.

Notes on testing and assessment:

1. A written exam is a written test, which is generally taken at the end of the semester (within the examination period). *
2. A seminar paper is a written work which needs to be defended in a presentation. The assessment of the seminar paper and the presentation are included in the final grade in the ratio of 80:20. The seminar paper is an individual task.
3. Project work is the result of group activities, but the performance contribution of each individual member must be demonstrated.
4. A symposium is an oral assessment of at least 15 minutes duration per participant. The interview may be conducted individually or in groups. The symposium will, depending on the decision of the Examinations Board, be conducted by two examiners, or one examiner and an observer.

Regulated according to the respective subject.

* When the written exam is in the form of a multiple-choice test, this is indicated in the respective module description with SP (MC)!
Seminar paper / Project work

The seminar paper and project work are assessments to which paragraph 6 article 3 of the General Examination Regulations of the University apply:

"(1) At least four weeks after the start of the semester the Examinations Board announces within the university who the examiners are for the individual assessments, what the approved aids and other resources are, as well as when the corresponding deadlines are for assessment work, the seminar paper and project work.
(2) However, when examiners set the assessment tasks, they may give binding interim dates and submission deadlines for the seminar paper and project work."

For reasons of practicality sentence 2 applies.

In a meeting held on 09.02.2012, the Faculty Council passed the following resolutions:

a) Time Limit

The time limit for project work is determined by the type of project, and shall be specified by the teacher/lecturer along with project topics. The allowed time for the completion of the seminar paper shall not exceed 12 weeks.

b) Submission Deadline

The submission deadline for the seminar paper and project work is the final day of lectures of the respective semester.
Internship

The successful completion of an independent internship semester with a performance record is a legislative requirement of application-related academic studies at universities of applied sciences.

The Faculty of Business Administration at Munich University of Applied Sciences has therefore, in the Study and Examination Regulations for the bachelor's degree program in Business Administration, within its power to regulate the faculty unanimously (professors and student representatives) declared that there is no credit given for practical occupational employment in accordance with the Bavarian Colleges and Universities Law (BayHSchG) Article 61, paragraph 3, sentence 2, point 4.

Credit shall not be given on the following grounds:

1. The practical semester is an integral, fixed component of the 7 prescribed semesters of comprehensive undergraduate degree programs at universities of applied sciences in Bavaria.

2. For the completion of the practical semester, the faculty has decided on precise rules governing the learning objectives, content and the formal end of the practical semester, which are laid down in the module descriptions.

3. The practical semester is used for the application and deepening of knowledge acquired in the courses at the university. Consequently, practical activities rendered before or during the studies do not meet these requirements.

4. If a student at Munich University of Applied Sciences is enrolled in the bachelor's degree program in a theoretical semester, and is pursuing part-time professional employment at the same time as the bachelor's degree, this employment is under no circumstances to be credited as an internship.

5. Every internship relationship must specify its duration, content and training goals at the conclusion of its contract. The internship application must be approved by the internship coordinator prior to its commencement.

6. Every intern must prepare a comprehensive report regarding their practical activity. This report and the content of the internship will be evaluated by an internship supervisor. The interns are personally supervised by a professor of the faculty. There will also be a visit to the intern at their workplace by the supervising professor. Here discussions with the trainees and the trainers are carried out and the results recorded.

A purely professional employment position does not meet the procedural and substantive conditions which apply to higher education semester.

The successful completion of the corresponding procedural and substantive provisions of the practical semester of the curriculum is above all determined by the student's contractual agreements with their employers.
Bachelor Thesis
The bachelor thesis is accompanied by a bachelor seminar and symposium (Module no. 401).

Bachelor Seminar
The bachelor seminar is where the primary supervisor of the bachelor thesis offers technical and methodological support. The specifics of this support depend on the number of theses simultaneously supported, the type of thesis, the available time etc.

The faculty offers further support through the university library and courses on the methodology of technical work. Please see the faculty website for the latest information.

Symposium
Module group 400 (bachelor thesis) concludes with a symposium. This consists of a short presentation of the content of the bachelor thesis (about 15 minutes) and a subsequent survey by the appraiser (about 15 minutes). The grade achieved is specified separately in the report.

Admission to the symposium assumes that the bachelor thesis achieved a grade of at least, ‘adequate’.

The date of the symposium shall be agreed between the primary supervisor and the student. The symposium should be carried out no later than 8 weeks after the submission of the bachelor thesis.

Regulatory Framework for the Bachelor Thesis
The applicable regulations are the provisions of the General Examination Regulations (RAPO), the current study and examination regulations for the bachelor's degree program in Business Administration (CCP), the General Examination Regulations of the University (APO) especially § 14, and in addition, the current curriculum (SP). See also the module description.

The bachelor thesis is an assessed work.

Admission Requirements
The bachelor thesis can only be started when the candidate

– is in the 6th semester
– has achieved a minimum of 75 ECTS points
– has completed the internship

Time Limit
The period of time between the issue of the topics and the delivery of the completed bachelor thesis shall not exceed four months (Study and Examination Regulations, paragraph 10).

Topic and Assessment of the Bachelor Thesis
The bachelor thesis must be completed to an appropriate standard, and can be assigned and supervised by any professor who is directly involved in the program of study. Students may suggest topics themselves.

The bachelor thesis shall be assessed by two examiners.

Students who, despite their best efforts, are unable to come up with a thesis topic should apply to the Chairperson of the Examinations Board, who will delegate a Responsible person to assign a topic (General Examination Regulations, § 14, paragraph 4).

Registration Procedure
Students shall submit a thesis registration at the faculty admissions office and shall submit their student ID card. On signing the registration form, the student declares their successful completion of the practical semester.

Stand: 04.02.2015
The registration form is then forwarded to the assessor, who will enter the topic of the bachelor thesis, along with its binding issue and submission dates, and forward the form to the registrar's office.

**Time Extensions**

An extension at the request of the student is only possible in exceptional cases. Informal written application, with the opinion of the main examiner, shall be made by the student to the Chairman of the Examinations Board (Prof. Dr. Kiessling) no later than two weeks before the specified deadline. The Chairman shall then make a decision. In case of illness, RAPO § 8 paragraph 4 sentences 5-7 and § 26 accordingly apply. (General Examination Regulations, § 14, para 9)

**Formal Structure of the Bachelor Thesis**

The completed thesis is presented in writing. The structure and formal design must be coordinated with the first reviewer.

The thesis must include a written declaration by the student that the thesis was written independently, and that no sources and aids were used other than those stated. This declaration must be signed in each copy submitted, stating the date and place of signature.

The thesis must be submitted in electronic form, and in two identical hard bound copies.

The work can be submitted in either German or English.

**Submission of the Bachelor Thesis**

The thesis must be submitted to the admissions office during normal office hours. It's date/time of delivery will be recorded in a corresponding form (Meldung zur Bachelorarbeit). If the final thesis is not submitted on time, it is considered "failed".

If the stated deadline falls on a Sunday or other public holiday, the final submission can take place on the next business day.

**Grading of the Bachelor Thesis**

The grade is calculated from the mean of the two individual scores, with only the first decimal place taken into account. Both single grades must be at least "adequate".

**Failure and Repetition of the Bachelor Thesis**

The bachelor thesis shall fail in the following cases:

- It is not submitted within the specified timeframe
- The grade of at least one of the two examiners is less than "adequate"

If the bachelor thesis does not achieve a grade of 'adequate', it can be repeated once with a new topic. The repeated bachelor thesis must be initiated no later than six months after the notification of the initial evaluation (RAPO § 10, Paragraph 2)
Available Semester Courses

1st Semester (24 SWS)

<table>
<thead>
<tr>
<th>No.</th>
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<th>SWS</th>
<th>Form of assessment</th>
<th>Duration (min)</th>
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<tr>
<td>10</td>
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<td>41</td>
<td>Accounting and Financial Statements</td>
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<td>Descriptive Statistics</td>
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</table>

In the first semester students are introduced to business economics and its associated duties and challenges, with an introductory overview of the functional areas (module 10).

**Essential functions and methods** of general importance are taught.
- “Everything comes from the customer and goes to the customer” - marketing starts with a focus on the customer and their needs (module 31)
- The balance sheet and annual accounts provide the numerical framework for the evaluation of the success and value of a company (module 41)
- Company structure and process organization form the framework of successful business (module 51)
- Formal techniques of mathematics and descriptive statistics are required in many functional areas (module 61 and 62)

2nd Semester (24 SWS)

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In the second semester the economic and legal foundations for business administration are presented (modules 20 and 71).

Knowledge and application of methods and techniques will be consolidated with respect to
- operational management accounting (module 42)
- necessary statistical methods (module 63)
- IT systems for business (module 64)

Specialist language competencies are developed (module 81)
3rd Semester (22 SWS)

<table>
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<th>No.</th>
<th>3rd Semester</th>
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<td>SP</td>
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<td>5</td>
</tr>
</tbody>
</table>

In the third semester specific functions of business administration and support services are covered:

- in the field of economics (module 32)
- in the monetary field (modules 43 and 44)
- in the field of personnel (module 52)

In addition, linguistic and legal competencies are deepened (modules 72 and 82).

4th Semester – Practical Semester (4 SWS)

<table>
<thead>
<tr>
<th>No.</th>
<th>4th Semester</th>
<th>SWS</th>
<th>Form of assessment</th>
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<tbody>
<tr>
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<td>Internship</td>
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<tr>
<td>310</td>
<td>Elective Module in Methodological and Social Competencies</td>
<td>4</td>
<td>SP or StA</td>
<td>60</td>
<td>5</td>
</tr>
</tbody>
</table>

The study and assessment regulations for the bachelor’s degree program in Business Administration require the completion of no less than 18 weeks continuous internship in the 4th semester. 25 ECTS points will be credited upon successful completion of the internship.

An additional requirement is the successful participation in an elective module, which counts for 5 ECTS points. Thus, a total of 30 ECTS points are available.

The elective module in “Methodological and Social Competencies” consists of 4 semester weeks, which are usually taken as a block course. Please see the module overview for further details on this elective course.
5th Semester (24 SWS)

<table>
<thead>
<tr>
<th>No.</th>
<th>5th Semester</th>
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<tr>
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<td>SP or StA</td>
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<tr>
<td>120</td>
<td>Elective Module in Intercultural Communication</td>
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<td>SP</td>
<td>60</td>
<td>5</td>
</tr>
<tr>
<td>141</td>
<td>Foundations of Macroeconomics</td>
<td>4</td>
<td>SP</td>
<td>90</td>
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</tr>
<tr>
<td>91</td>
<td>General Academic Electives</td>
<td>2</td>
<td>through FK13</td>
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<tr>
<td>92</td>
<td>General Academic Electives</td>
<td>2</td>
<td>through FK13</td>
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</tr>
<tr>
<td>CM</td>
<td>Core Module Group of Specialisms</td>
<td>8</td>
<td>See below</td>
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<td>10</td>
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</tbody>
</table>

In the fifth semester, understanding of scientific methods and economic and intercultural competencies are enhanced.

Students will have the opportunity to look beyond the horizons of business administration, and choose from a broad spectrum of general science degree programs.

In addition, the first specialist study begins in this semester with the core modules (CM).

6th Semester (24 SWS)

<table>
<thead>
<tr>
<th>No.</th>
<th>6th Semester</th>
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<td>Applications and Systems of Business IT</td>
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<tr>
<td>131</td>
<td>Entrepreneurship</td>
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<tr>
<td>142</td>
<td>Elective Module in Economic Policy and Foreign Trade</td>
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<tr>
<td>MM</td>
<td>Major Module Group of Specialisms</td>
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<td>15</td>
</tr>
</tbody>
</table>

In the sixth semester the emphasis is on specialist studies with three modules (MM).

Included:
- Corporate Governance (modules 131 and 132)
- Economic Policy (module 142)
- Information Management (module 110)

Important systematic issues are addressed, and acquired knowledge is put into new contexts and reflected upon.
7th Semester (14 SWS)

<table>
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<th>No.</th>
<th>7th Semester</th>
<th>SWS</th>
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<th>Duration (min)</th>
<th>ECTS</th>
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<tr>
<td>132</td>
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<td>60-120</td>
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<tr>
<td>401</td>
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<td>402</td>
<td>Bachelor Thesis</td>
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<td>BA</td>
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<td></td>
<td>Elective module group EM, CM, or AM (see below)</td>
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</tbody>
</table>

The seventh semester marks the end of the study programme with

- an introduction to strategic and international corporate governance (module 133)
- a further specialism
- the bachelor thesis, which must be presented in a symposium
Specialist Study

The specialist study provides students with business administration skills which are of professional level in scope and function.

Particular emphasis is placed on the balance between technical and methodological knowledge and hands-on experience in the application of this knowledge through case studies and simulations. For this reason, project-oriented studies and targeted cooperation in teams is of particular importance.

The structure of the specialist study provides students with a preliminary specialization followed by a choice between in-depth study or a more complementary cross-section of studies.
## Banking, Finance and Risk Management (200)

<table>
<thead>
<tr>
<th>No.</th>
<th>No.</th>
<th>Course Title</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
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<td><strong>203</strong></td>
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<td><strong>204</strong></td>
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<td>4</td>
<td>SP / 90</td>
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<tr>
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<td><strong>206</strong></td>
<td>Risk Analysis and Risk Management</td>
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<td>SP / 90</td>
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<tr>
<td><strong>207</strong></td>
<td>Financial Modeling</td>
<td>4</td>
<td>SP / 90</td>
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</tbody>
</table>

### Objectives:
Capital markets and their major players, the banks, decisively influence the allocation of an economy’s financial resources. In this case, banks are the suppliers and demanders of funds, and the intermediary between buyers and sellers in the fields of business and private life.

Banks and insurance companies also deal with risk management. In particular, market prices (interest rates, share prices, exchange rates) and individual credit risks (country credit rating, creditworthiness of companies) are the domain of the banks. Insurance policies deal in addition with other types of risk. The delivery, transfer and trading of risk has developed rapidly within the business of banks, insurance companies and other financial institutions.

The “Banking, Finance and Risk Management” specialist study illuminates financial and risk issues from the perspective of production and service companies on the one hand, and financial sector specialists on the other, including banks and insurance companies.

This module covers:
- the functions of finance, investment and risk management, and
- the banking and insurance industries

### Career Options:
The increasing growth of jobs in the financial services industry is creating outstanding career opportunities in all financial sectors. Financial services require intelligent and creative ideas that are reflected in a wide range of career fields. As virtually all large companies in the industry have their own financial mechanisms and must invest their own assets, the field for financial professionals presents a wide range of diverse applications.

Knowledge of the various financing options, whether these are financing through partnerships, lenders or investors with a status between these two pure types, or ways of financing the business under its own power. Ability to bring about decisions to provide financial resources, as well as those concerning their use (investment).

Occurrences in the markets for the allocation of financial resources and risk.

The design of complete solutions to finance and financial investments must correspond exactly to financial and security needs (financial engineering).
Marketing Management (210)

<table>
<thead>
<tr>
<th>No.</th>
<th>Core Module (CM)</th>
<th>Semester</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
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<tr>
<td>212</td>
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<td>Consumer Marketing and Market Research</td>
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<td>SP / 90</td>
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<tr>
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<td></td>
</tr>
<tr>
<td>213</td>
<td></td>
<td>Trade and Services Marketing</td>
<td>4</td>
<td>SP / 90</td>
<td>5</td>
</tr>
<tr>
<td>214</td>
<td></td>
<td>B2B Marketing and Sales Management</td>
<td>4</td>
<td>SP / 90</td>
<td>5</td>
</tr>
<tr>
<td>215</td>
<td></td>
<td>eCommerce / eMarketing</td>
<td>4</td>
<td>StA</td>
<td>5</td>
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<tr>
<td>216</td>
<td></td>
<td>Brand Management</td>
<td>4</td>
<td>PA</td>
<td>5</td>
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<tr>
<td>217</td>
<td></td>
<td>Marketing Plan Simulation/ Case Study</td>
<td>4</td>
<td>PA</td>
<td>5</td>
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</tbody>
</table>

Objectives:
The aim is to develop in the students a basic understanding of the core areas of marketing management. The two marketing classics “Marketing Communication” and “Consumer Marketing and Market Research” form the core modules of the specialism. The aim is to familiarize the students with the peculiarities of consumer behavior and the possibilities of market research, and identify familiar application-oriented strategies and tools for targeted marketing management of consumer goods. With the major modules “Trade and Services Marketing” and “B2B Marketing and Sales Management” and “eCommerce / eMarketing”, more industry-specific material will be covered which is very important for the modern marketing management fields. The students should be able to understand the basic conditions (e.g. in trade) and fields of action of these special areas of marketing, and to develop modern sales and distribution-oriented strategies. The whole is rounded off by the two expansion modules “Media Management” and “Marketing Plan Simulation / Case Study”. The aim of the “Media Management” course is to convey the peculiarities in the development of a marketing concept for media companies. Through the Marketing Case Study, students are enabled to understand the full context of marketing decisions and track the direct result-oriented contexts of their decision-oriented behavior.

Career Options:
The representatives of the Marketing Management specialism work passionately with the aim of equipping our graduates with the best possible marketing knowledge and relevant skills for professional practice. Depending on their individual objectives and inclinations, our graduates go on to work in a variety of different marketing sectors: sales, key account management, PR management, marketing management, communications consultancy, advertising management or project management in advertising agencies, eCommerce management, specialist social media, brand management, product management, market research, event management, management of trade fairs and exhibitions, media planning or media consultancy, business analysis or marketing consultancy. The marketing specialism offers a sound education in its subject areas to for a qualified career in national and international positions. In addition to these technical skills, important additional key skills such as personal commitment, relevant internships, languages and international experience, team and presentation skills usually bring very good opportunities for our graduates.
Human Resource Management (220)

<table>
<thead>
<tr>
<th>No.</th>
<th>Semester</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
<th>ECTS</th>
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**Core Module (CM)**

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<tbody>
<tr>
<td>221</td>
<td>Operatives Human Resource Management</td>
<td>4</td>
<td>SP / 90</td>
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<tr>
<td>222</td>
<td>Human Resource Marketing</td>
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**Major Module (MM)**

<table>
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<tbody>
<tr>
<td>223</td>
<td>Labor and Social Law</td>
<td>4</td>
<td>SP / 90</td>
<td>5</td>
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<tr>
<td>224</td>
<td>Human Resources and Organizational Development</td>
<td>4</td>
<td>SP / 90</td>
<td>5</td>
</tr>
<tr>
<td>225</td>
<td>Personnel Controlling and Case Study</td>
<td>4</td>
<td>SP / 90 und StA</td>
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**Expansion Module (EM)**

<table>
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<th>ECTS</th>
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<tbody>
<tr>
<td>226</td>
<td>Leadership Coaching</td>
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<tr>
<td>227</td>
<td>Strategic Human Resource Management</td>
<td>4</td>
<td>SP / 90</td>
<td>5</td>
</tr>
</tbody>
</table>

**Objectives:**

This specialism aims to provide an interdisciplinary education in the management of the central operational success factor in a knowledge and information society: human capital. It focuses on

- the promotion of professional skills in all HR-relevant fields, including the cross-disciplinary (e.g. legal, sociological, psychological)
- the development of methodological skills, such as personnel selection techniques, dealing with personnel information systems, management techniques or personal project tasks through case study and application-oriented practical projects
- the teaching of personal and social skills in the context of individual and group tasks, in particular those for dealing with complex team and management tasks
- the teaching of academic foundations and deeper knowledge of all HR processes through the framework of lectures, case studies and projects

**Career Options:**

The professional fields of employment in HR management cover various industries and subject areas. Specialist graduates have numerous opportunities, including:

- HR professional in companies and organizations from all sectors and of all sizes worldwide
- Managerial role in HR / human capital
- Advisor, coach and/or developer position (self-employed or employed)
- HR expert in all functional fields of personnel management
## Logistics and Production Management (230)

<table>
<thead>
<tr>
<th>No.</th>
<th>Core Module (CM)</th>
<th>Semester</th>
<th>SWS</th>
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<tbody>
<tr>
<td></td>
<td>Operations and Process Management</td>
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<td>4</td>
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<tr>
<td>231</td>
<td>Procurement Logistics and Supply Management</td>
<td></td>
<td>4</td>
<td>SP / 90</td>
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</tr>
<tr>
<td></td>
<td>Procurement Logistics and Supply Management</td>
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<td>SP / 90</td>
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<th>ECTS</th>
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<tr>
<td></td>
<td>Production Logistics and Logistics Information Systems</td>
<td></td>
<td>4</td>
<td>SP / 90</td>
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<tr>
<td>233</td>
<td>Supply Chain Management and Distribution Strategies</td>
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<td>234</td>
<td>Production and Logistics Project Seminar</td>
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<td>236</td>
<td>Selected Problems of Logistics and Production Management</td>
<td></td>
<td>4</td>
<td>SP / 90</td>
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</tbody>
</table>

### Objectives:

The Logistics and Production Management specialism prepares students for their subsequent work in national and international companies or institutions. Through this specialization, students acquire the knowledge and tools that enable them to shape their key future position successfully as production or logistics managers. Process-oriented, cross-linked, holistic and analytical thinking, integrity and organizational skills form the basis of a successful career as a specialist or manager.

### Career Options:

Logisticians with academic training deal with the planning, management and control of the material, information and value flows across all levels of a company and even across corporate boundaries. They hold company positions in middle or upper management. Career prospects in the years to come are excellent.

Position descriptions for logistics include sourcing and purchasing, inventory and materials management, transport planning and control, supply chain management, and also strategic network planning and process management. Some academically educated young logisticians work in logistics and procurement consulting or in-house logistics projects.

Examples of possible job titles for graduates with a specialization in production and logistics are logistics planner, material planner, production planner, logistics controller, supply chain manager, operations manager, strategic buyer and global sourcing project manager.
Accounting / Controlling (240)

<table>
<thead>
<tr>
<th>No.</th>
<th>Core Module (CM)</th>
<th>Semester</th>
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<th>ECTS</th>
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<td>241</td>
<td>Individual Financial Statements According to HGB and IRFS</td>
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<tr>
<td>242</td>
<td>Budgeting</td>
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<td>243</td>
<td>Consolidated Financial Statements According to HGB and IRFS</td>
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<td>244</td>
<td>Financial Statement Analysis and Business Valuation</td>
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<td>245</td>
<td>Fundamentals of Auditing and Case Study</td>
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<td>SP / 90</td>
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<td>Computer-Supported Controlling</td>
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<td>247</td>
<td>Accounting and Controlling Simulation</td>
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<td>PA</td>
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</tbody>
</table>

**Objectives:**
In this specialism, skills and knowledge are taught that are necessary to prepare and analyze figures and determine their relevance to the management of a company or division.

The following fields are covered
- Accounting and financial statement analysis,
- Business valuation,
- Auditing
- Controlling and
- IT-applications

**Career Options:**
The skills acquired with this specialist study provide opportunities in a variety of operational functions in companies from virtually every industry. The labor market for controllers and accounting professionals has been shown to be extremely resistant to crisis, and thrives even in periods of economic stagnation or recession.
## Project Consulting and Project Management (250)

<table>
<thead>
<tr>
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<th>Semester</th>
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<th>Form of assessment / duration</th>
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<tr>
<td><strong>Core Module (CM)</strong></td>
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<tr>
<td>251</td>
<td>Leadership of Change Management Projects</td>
<td>2</td>
<td>SIA</td>
<td>5</td>
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<tr>
<td>252</td>
<td>Fundamentals of Project Management</td>
<td>4</td>
<td>SIA</td>
<td>5</td>
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<tr>
<td><strong>Major Module (MM)</strong></td>
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<tr>
<td>253</td>
<td>Process and Quality Management</td>
<td>4</td>
<td>SIA</td>
<td>5</td>
</tr>
<tr>
<td>254</td>
<td>Management and Information Systems</td>
<td>4</td>
<td>SIA</td>
<td>5</td>
</tr>
<tr>
<td>255</td>
<td>Compliance Management</td>
<td>2</td>
<td>SP / 90</td>
<td>5</td>
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<tr>
<td><strong>Expansion Module (EM)</strong></td>
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<tr>
<td>256</td>
<td>Project Management - Case Study</td>
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<tr>
<td>257</td>
<td>Consulting Methods - Case Study</td>
<td>4</td>
<td>PA</td>
<td>5</td>
</tr>
</tbody>
</table>

### Objectives:
This specialization enables students to:

- Prepare and carry out internal and external consulting projects
- Support the customer in the design and optimization of business processes
- Formulate departmental requirements adequately matched to their feasibility, and to communicate and enable process and organization-side changes
- Plan and control from conception to implementation as a project leader in an international environment
- Make use of customized Project Management Instruments (methods and tools)
- Accompany changes and developments
- Personally and professionally fulfill the interface function between IT and technical departments
- Strive to demand equitable exploitation of the performance potential in information management
- Push the focus on strategic and operational requirements
- ... and these are
- Industry and process-independent
- For both large and small to medium sized companies (SMEs)
- Focused on the integration of business processes, project management, organizational structures and information management
- Always from the perspective of management consulting

### Career Options:
You will find a job...

- in a consulting environment, preparing business-critical decisions
- with the challenge of varied and exciting topics
- with changing roles in projects
- situated between the topics of process, structure and information management
- The specialization offers graduates a variety of career opportunities including those in a consulting firm, or many back-office functions and staff positions in companies and government agencies, such as
  - Business organization
  - Quality management
  - Information management
  - Project management
  - Data protection
- The future roles:
  - Employment as an internal advisor or management consultant
  - Intermediary between business and IT
  - Competent partner of management and departments
  - Project manager for the implementation of controlling requirements
Taxation (260)

<table>
<thead>
<tr>
<th>No.</th>
<th>Semester</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
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<tr>
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<td>Tax Accounting Law and Trade Tax</td>
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<td>Corporation Tax and Advanced Income Tax</td>
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<td>263</td>
<td>Advanced VAT (EU) and Inheritance Tax</td>
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<td>SP / 90 und PA</td>
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<td>264</td>
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<td>SP / 90 und PA</td>
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<td>Partnerships and International Tax Law</td>
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<td></td>
<td>SP / 90</td>
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<tr>
<td>Expansion Module (EM)</td>
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<td>266</td>
<td>General Fiscal Code and Customs Law</td>
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<td>Case Study and Reorganization Tax Law</td>
<td>4</td>
<td></td>
<td>SP / 90</td>
</tr>
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</table>

Objectives:

The economy depends on finding employees with the following qualifications:

- Knowledge of the wide variety of tax-related professional fields, analysis and design skills
- Ability to make decisions in both commercial and fiscal/structural fields
- Knowledge of international accounting standards and the fundamentals of auditing
- Ability to design complete solutions for corporate structure (tax load calculation), reorganization, business valuation and business start-up

The focus of the course is therefore on fiscal configuration of corporate decisions, with fundamental insights into auditing and international accounting.

The teaching areas of the specialism are both technical and practical, on the topics of taxation, accounting, auditing and international accounting.

Career Options:

The increasing growth of jobs in tax advisory, business auditors and the management consulting industry is creating outstanding career opportunities for graduates with this specialism, such as

- Tax advisor/auditor roles with the following features:
  - Highly qualified and diversified tasks
  - Self-employed and independent
  - Excellent job market and future opportunities
  - Also possible internationally
  - With above-average income opportunities

- Conductive activities in the commercial management of companies in the fields of finance / accounting
- Business consulting / corporate structuring / restructuring advice
Module Descriptions

* A minimum of 10 Persons is required to offer/ start a course *

Explanatory Notes

Module no.
Identifies the number of the course as used in the schedule

Title:
The name of the course as it appears in the study and assessment regulations and as it will appear on the certificate

Applicability:
Describes the relationship to other modules and, if applicable, its use in other programs

Module type:
Indicates whether the module is mandatory, optional or elective

Language:
The language in which the module is taught

Teaching method:
The teaching method characterizes the didactic form of teaching, and also determines the number of participants. Possible methods are lectures, seminars, tutorials, project study and internship. The seminar training includes in addition to the generally interactive knowledge transfer, a proportion of tutorials usually averaging 20-30%.

Semester:
The semester with which the course unit is associated, and within which it should be attended

SWS:
Number of contact hours per week

ECTS Credits:
1 ECTS credit point corresponds to about 30 hours of work

Workload:
Student workload (in hours):

Attendance / preparation and review / guided self-study / exam preparation and assessment

Frequency:
As standard, courses are offered weekly. In exceptional cases the faculty may agree to a different rhythm (e.g. 14-day block course)

Responsible person: / Teaching staff:
If courses are carried out by full-time or part-time lecturers other than professors, the fundamental professional responsibility lies with a full-time professor

Corresponding courses:
These events should be attended in parallel if possible.

Prerequisite knowledge:
Courses which should already have been completed.

Assessment:
Type of performance record / testing to determine the grade or pass / fail.

Permitted aids:
Unless otherwise stated, only a non-programmable calculator is permitted. Other permissible items are listed here.

Learning objectives / competencies:
Describes what the student should have learned by the end of the course.

Content:
Rough overview of the course content / structure of the subject matter.

Teaching and learning methods:
Teaching and learning methods that lead to the achievement of the intended learning outcomes or competencies.

Literature:
List of core subject literature
## Module Overview

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<td>063</td>
<td>Probability Theory and Statistical Inference</td>
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<td>Commercial Law II</td>
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<tr>
<td>092</td>
<td>General Academic Electives (module catalog, Faculty 13)</td>
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Compulsory Foundation Modules

<table>
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<tr>
<th>Module no.</th>
<th>010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Principles of Business Economics</td>
</tr>
<tr>
<td>Applicability</td>
<td>The entry requirement for the full range of business administration subjects</td>
</tr>
<tr>
<td>Module type</td>
<td>Compulsory</td>
</tr>
<tr>
<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Frequency</td>
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</tr>
<tr>
<td>Language</td>
<td>German</td>
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<tr>
<td>Semester</td>
<td>1st Semester</td>
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<tr>
<td>SWS</td>
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<td>5</td>
</tr>
<tr>
<td>Workload</td>
<td>50 / 40 / 40 / 20</td>
</tr>
<tr>
<td>Corresponding courses</td>
<td>None</td>
</tr>
<tr>
<td>Prerequisite knowledge</td>
<td>None</td>
</tr>
<tr>
<td>Assessment</td>
<td>SP (MC)</td>
</tr>
<tr>
<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Angela Poech</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Hammer, Prof. Dr. Florian Klug, Prof. Dr. Ruhnke, Prof. Dr. Georg Zollner</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
Students acquire the ability to assess and describe the basic operational processes in relation to the structure, organization and processes in business enterprises.

**Content**
- Enterprise and environment - terminology, historical overview, fundamental theories of business economics, shareholder value and distinction from stakeholder value concept
- Typology of the company - value chain distinction of profit orientation, industry, size, family orientation, constitutive decisions (legal form, location) corporate relationships, competition
- Company goals – the goal-setting process, goal hierarchy, target categories, economic principle, the operationalization of goals, target relations, target control, corporate governance, individual achievement
- Principles of corporate governance and control - fundamentals of accounting, operating statistics, corporate governance instruments (including gap analysis, SWOT analysis, benchmarking method, Boston Consulting Matrix, balanced scorecard)
- Globalization and corporate social responsibility - social entrepreneurship, corporate social responsibility, dimensions of globalization, sustainable development, non-financial reporting, sustainability reporting, code of conduct, corruption index

**Teaching and Learning Methods:**
Case study-oriented and accelerated learning, group presentation of work results with performance feedback

**Literature**
Module no. 020
Title Foundations of Microeconomics (Economics)
Applicability Foundation for all course programs oriented towards business administration
Module type Compulsory
Language German
Teaching method Lectures
Frequency weekly
Semester 2nd Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge None
Assessment SP
Permitted aids None
Responsible person Prof. Dr. Wollenberg
Teaching staff Prof. Dr. Wollenberg, wiss. MA Albert Köhler, Dipl. Kfm.

Learning Objectives / Competencies:
Students are enabled to recognize fundamental micro-economic concepts, analyze domestic and commercial economic behavior and understand price formation in different markets.

Content
- Overview of the fundamental economic concepts and issues, and an insight into the complexity of economic and social spheres
- How markets operate, and the impact of government intervention
- Household consumer decisions and their influential factors, derivation of the demand for household goods and the market demand
- Production decisions of the company, fundamentals of production and cost theory, derivation of the goods offered by the company and the market-related supply
- Pricing practices in different markets and competitive conditions, polyopoly, monopoly & oligopoly price formation in perfect and imperfect markets
- Approaches to the analysis of deviations from the conditions of the general equilibrium model, institutional economic explanations

Teaching and Learning Methods:
Lectures with seminar-style instruction

Literature
- Brunner S., K. Kehrle, Volkswirtschaftslehre, München 2008
- Pindyck R. S., D. L. Rubinfeld, Mikroökonomie, 5th edition, München and others 2003
- Samuelson P. A., W. D. Nordhaus, Volkswirtschaftslehre, Landsberg am Lech 2005
Module no. 031

<table>
<thead>
<tr>
<th>Title</th>
<th>Marketing</th>
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<tbody>
<tr>
<td>Applicability</td>
<td>Fundamental knowledge of the basic principles of marketing as a foundation for the understanding of business administration. Can be applied in all business administration activities.</td>
</tr>
<tr>
<td>Module type</td>
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<tr>
<td>Language</td>
<td>German</td>
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<td>Teaching method</td>
<td>Lectures</td>
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<td>Frequency</td>
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<td>Prof. Dr. Spintig</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Spintig, part-time lecturer Prof. Dr. Irrgang, part-time lecturer Marc Dalkolmo, Michael Schmid</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
The students are enabled to understand the foundations of marketing. Based on the approach of the marketing concept, the specifics of marketing objectives, strategies and the marketing mix are explained in detail for individual industries and reinforced through numerous examples from practice.

**Content**
- General foundations of marketing
- Principles of marketing planning and analysis
- Marketing goals
- Marketing strategy
- Marketing mix
  - Product policy
  - Price policy
  - Communication policy
  - Sales policy

**Teaching and Learning Methods:**
- Lectures using PowerPoint slideshow

**Literature**
- Kreutzer, R., Praxisorientiertes Marketing, (latest edition)

**Notes**
In addition, voluntary tutorials will be offered. The dates will be announced in the course.
Learning Objectives / Competencies:
The aim is to provide fundamental knowledge in the field of Production and Logistics Management. Students learn the role and tasks of production and logistics in companies. A particular specialism is the illustration of processes in the context of production planning and production control systems (PPS) in an industrial company.

Content
- Scope of production and logistics management
- Product development process
- Fundamentals of logistics systems (transport, handling and storage systems)
- Fundamentals of production systems (e.g. forms of organization)
- Production planning and production control systems (PPS)
- Fundamentals of industrial service management and service logistics
- Purchasing management
- Procurement logistics
- Distribution and reverse logistics

Teaching and Learning Methods:
- Lectures / discussion
- Case studies / tutorials / group work

Literature
Learning Objectives / Competencies
This course enables students to properly book and account for transactions. It teaches how to set up and analyze financial statements. The students gain a fundamental knowledge of bookkeeping and accounting technology. Accounting rules and their practical implementation are taught for all major sections of financial statements, in particular accounting for investment and current assets, deferred income, equity, provisions, liabilities and the profit and loss account. Students can apply this knowledge to business transactions and thereby understand their impact on net assets, financial position and earnings.

Content
- Bookkeeping tasks as part of business accounting
- Regulations for bookkeeping obligations and accounting
- Principles of bookkeeping
- Bookkeeping techniques
- Inventory and assets
- General accounting principles
- Balance sheet presentation and format
- Balance sheet profitability
- Balance sheet value and valuation principles
- Presentation of individual balance sheet items (fixed assets, current assets, deferred income, equity, debt) based on practical case studies
- Profit and loss account
- Notes and management report

Teaching and Learning Methods:
- Lectures
- Discussion, case studies
- Tutorials
- Group work

Literature
- Detailed reading lists will be provided during the course:
Module no. 042
Title Management Accounting
Applicability The foundation course for Management Accounting
Module type Compulsory
Language German
Teaching method Lectures
Frequency weekly
Semester 2nd Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses Accounting and Financial Statements
Prerequisite knowledge None
Assessment SP (MC)
Permitted aids Pocket calculator
Responsible person Prof. Dr. Rodt
Teaching staff Prof. Dr. Rodt, Prof. Dr. Trauttmansdorff, Prof. Dr. Körbs

Learning Objectives / Competencies
The students are enabled to recognize, control and use the constituent elements of management accounting, as a part of the business accounting field, and operational information and controlling systems according to a company's specific circumstances.

Content
• Differences between internal and external accounting
• Classification of management accounting within operation business accounting
• Goals, tasks and fundamental concepts of management accounting
• Knowledge of the duties of cost accounting
• Collection, systematization, evaluation, delineation and allocation of costs
• The aim and purpose of imputed costs
• Organization, implementation and evaluation of cost center accounting
• Formation and functions of cost centers
• Calculating costs of internal and external services within the company
• Organization and construction of cost accounting
• Methods of cost unit accounting
• Design and analysis of cost unit time calculation
• Significance of short-term profit and loss account for the results-oriented management of the company
• Overview, structure and use of different cost accounting systems
• Organization and application fields of full costing and variable costing
• Single-stage and multistage contribution margin accounting
• Profit-optimal production planning

Teaching and Learning Methods
Lectures

Literature
• Däumler K.-D., Grabe, J., Kostenrechnung 1. Herne/Berlin, latest edition
• Däumler K.-D., Grabe, J., Kostenrechnung 2. Herne/Berlin, latest edition
• Däumler K.-D., Grabe, J., Kostenrechnung 3. Herne/Berlin, latest edition
• Haberstock L., Kostenrechnung I, Hamburg, latest edition
• Haberstock L., Kostenrechnung II, Hamburg, latest edition
• Joos-Sachse T., Controlling, Kostenrechnung und Kostenmanagement, Wiesbaden, latest edition
• Möller H.P., Zimmermann J., Hüfner B., Erlöse- und Kostenrechnung, current edition
• Gröger, M., Grundlagen der internen Unternehmenssteuerung, current edition
Module no. 043
Title Financing and Investment
Applicability The financing function forms the basis of all functional areas in business administration
Module type Compulsory
Language German
Teaching method Lectures
Frequency weekly
Semester 3rd Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge None
Assessment SP (MC)
Permitted aids Pocket calculator, HGB, AktG, Financial tables
Responsible person Prof. Dr. Dierolf
Teaching staff Prof. Dr. Dinauer, Prof. Dr. Dr. Häcker, Prof. Dr. Hofmann, M. Sc. Werner (wiss. MA)

Learning Objectives / Competencies:
The students are enabled to understand corporate finance and investment decisions, including the essential forms of financing and investment calculation, and their implementation in practice.

Content
- Principles of financing
- Internal financing
- Self-financing
- External financing
- Capital market financing through securities
- Structured financing
- Investment appraisal
- Financial controlling

Teaching and Learning Methods:
Lectures with tutorials in the use of quantitative methods

Literature
- Wöhle/Bilstein/Ernst/Häcker: Grundzüge der Corporate Finance, München 2013
Module no. 044

Title Corporate Taxation

Applicability Foundation for all course programs oriented towards business administration

Module type Compulsory

Language German

Teaching method Lectures

Frequency weekly

Semester 3rd Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge None

Assessment SP (MC)

Permitted aids All laws and tax reorganization

Responsible person Prof. Dr. Kießling, Prof. Dr. Scharl

Teaching staff Prof. Dr. Kießling, Prof. Dr. Scharl

Learning Objectives / Competencies:
The students are enabled to recognize and work through simple and practical business/managerial problems and cases of sales and income tax law.

Content
- Introduction to the basic principles of sales tax law
- Definition of taxable and non-taxable transactions
- Illustration of the main exemptions
- Determination of the assessment basis
- Definition of regulatory taxation on discounted tax situations
- Pre-tax deduction
- Procedural aspects and features
- Application of knowledge to solve simply structured practical cases

To impart the basic principles of income tax:
- Demonstration of personal and material income tax liability
- Explanation of the types of profit, income and surplus income through case studies
- Determination of the amount of earnings and total income based on entrepreneurial and business-relevant examples
- Application of subjective deductions
- Income tax tariff structure and collection procedures
- Application of knowledge to solve simply structured practical cases

Teaching and Learning Methods:

Literature
- Dommermuth et. al., Betriebliche Steuern Bd. 1, current edition
- Wiemhoff / Walden , Praxisfälle Umsatzsteuer, current edition
- Vorlesungsbegleitendes Skriptum
- Stobbe, Steuern kompakt, current edition
- von Sicherer, Einkommensteuer, current edition
- Bornhofen, Einkommensteuer, current edition
- Günther, Praxisfälle Einkommensteuer, current edition

Further current literature will be announced in the course.
Learning Objectives / Competencies:
The bachelor students are enabled to understand the role and importance of organization as a management task. Students learn (a) which company strategies are organized, (b) which structural/organizational alternatives exist for companies, (c) the shaping influence that a culture of “success or failure” has on companies, and other strategic, structural and cultural concepts, and (d) how company processes are set up, controlled and continuously adapted (reorganized).

Content
- Organizational structure – the design of business organization in response to market dynamics and complexity
- Companies organized by strategies (structure follows strategy): strategic concepts and their configuration are considered according to their contribution to company value creation
- Companies organized by structures: characteristics, advantages and disadvantages of different organizational concepts and their flexibility are discussed (line organization, staff organization, team/project organization, outsourcing / center organization, virtual organization)
- Companies organized by culture(s): organizational tasks are presented, such as values and mission statements (functions of cultural development)
- Process organization – an overview of the design of business processes and their relevance in scientific and business practice. Selected examples from corporate practice present a) various instruments of process management, b) procedures for the analysis of business processes and c) measures for the optimization of business processes will be discussed and evaluated.
- Business process models and their application in companies

Teaching and Learning Methods:
- Lecture with questions concerning strategy, structure, culture and process management
- Case studies from business practice
- “Student assignments“ – question / task setting for self-study (pre and post-lecture preparation)

Literature
Module no. | 052
---|---
Title | Personnel Management
Applicability | Foundation for all course programs oriented towards business administration
Module type | Compulsory
Language | German
Teaching method | Lectures
Frequency | Weekly
Semester | 3rd Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | None
Assessment | SP
Permitted aids | None
Responsible person | Prof. Dr. R. Holzapfel, Prof. Dr. W. Maier, Prof. Dr. C. Eckstaller, Prof. Dr. Jutta Schweitzer
Teaching staff | Prof. Dr. Robert Holzapfel, Prof. Dr. Jutta Schweitzer, part-time lecturer Herr Johann Huber

Learning Objectives / Competencies

Students are enabled to understand human resources management, its objectives as a specialized function in business administration, its policy fields and instruments, its fundamental importance to operational success, and its actions and effects, and apply these concepts to strategic and operational business challenges.

Content

- Fundamentals of human resources management (objectives and conflicts of human resources management in modern companies, historical development, scientific disciplines)
- Personnel policies as the basis of personnel management configuration and their integration into company policy
- Personnel planning for a future-oriented approach to HR work (meaning, types, influencing factors)
- Recruitment (employer brand, job posting, selection and integration)
- Personnel administration (tasks, target groups, IT support, data protection)
- Foundations of personnel deployment and the design of working arrangements
- Compensation (salary, remuneration, incentives and other benefits)
- Staff evaluation (types, meaning, success factors)
- Employee development (training and development, promotional and organizational development)
- Release of personnel (causes, options, limits)

Teaching and Learning Methods:

- Lectures / discussion

Literature

Olfert, Klaus: Personalwirtschaft, Kiehl, 2010
Module no. 061

Title Business Mathematics

Applicability Courses oriented towards business administration

Module type Compulsory

Language German

Teaching method Lectures

Frequency weekly

Semester 1st Semester

SWS 6

ECTS Credits 5

Workload 75 / 20 / 35 / 20

Corresponding courses None

Prerequisite knowledge None

Assessment SP

Permitted aids Students’ own

Responsible person Prof. Dr. Wessler, Prof. Dr. Galata

Teaching staff Prof. Dr. Wessler, Dipl. Math. Röpcke

Learning Objectives / Competencies:

This course presents the theoretical bases of important mathematical methods and their application to problems in business administration. In the treatment of examples from practice, emphasis is placed on the application of computational methods of mathematical modeling (keyword: problem-solving). Students are clearly instructed in the need for interplay between mathematical skills and an understanding of business administration.

Content

Practical teaching of fundamentals in the following areas:

- Univariate and multivariate differential calculus
- Integral calculus
- Linear algebra (equation systems, matrices)
- Linear optimization (graphical method, simplex algorithm)
- Foundations of finance

Teaching and Learning Methods:

- Lectures
- Self-directed learning

Literature

Helge Röpcke, Markus Wessler: Wirtschaftsmathematik (Hanser)
Jürgen Tietze: Einführung in die angewandte Wirtschaftsmathematik (Vieweg)
Module no. | 062  
---|---  
Title | Descriptive Statistics  
Applicability | Courses oriented towards business administration  
Module type | Compulsory  
Language | German  
Teaching method | Lectures  
Frequency | weekly  
Semester | 1st Semester  
SWS | 2  
ECTS Credits | 5  
Workload | 75 / 20 / 35 / 20  
Corresponding courses | None  
Prerequisite knowledge | None  
Assessment | SP (MC)  
Permitted aids | None  
Responsible person | Prof. Dr. Galata/Prof. Dr. Wessler  
Teaching staff | Prof. Dr. Galata, Dipl. Stat. Augustin, Dr. Scheid  

**Learning Objectives / Competencies:**
Students are enabled to apply statistical methods to practical problems. Participants will get to know and use the basic methods of descriptive statistics and exploratory data analysis.

**Content**
- Types of statistical data, frequency distributions and their representation
- Measures of location and dispersion
- Bivariate Analysis
- Linear regression
- Indices

**Teaching and Learning Methods:**
- Lectures
- Self-directed learning

**Literature**
- Galata, Scheid (2012), Deskriptive und Induktive Statistik, Hanser
- Fahrmeir, Künstler, Pigeot, Tutz (2004), Statistik, Springer
<table>
<thead>
<tr>
<th>Module no.</th>
<th>063</th>
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<tbody>
<tr>
<td>Title</td>
<td>Probability Theory and Statistical Inference</td>
</tr>
<tr>
<td>Applicability</td>
<td>Courses oriented towards business administration</td>
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<td>Language</td>
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<td>Lectures</td>
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<tr>
<td>Frequency</td>
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<td>Semester</td>
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<td>ECTS Credits</td>
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<tr>
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</tr>
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<td>Assessment</td>
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<td>Prerequisite knowledge</td>
<td>Descriptive Statistics</td>
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<td>Workload</td>
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<td>Permitted aids</td>
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<td>Responsible person</td>
<td>Prof. Dr. Galata/Prof. Dr. Wessler</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Galata, Dr. Scheid, Dipl.-Stat. Augustin</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
Students are enabled to apply statistical methods to practical problems in economics. They get to know and use the basic methods of probability theory and statistical inference.

**Content**
- Basics of probability theory
- Random variables
- Stochastic models and probability distributions
- Important limit theorems
- Point estimation of population parameters
- Estimation with confidence interval
- Tests of hypothesis

**Teaching and Learning Methods:**
- Lectures
- Self-directed learning

**Literature**
- Galata, Scheid (2012), Deskriptive und Induktive Statistik, Hanser
- Fahrmeir, Künstler, Pigeot, Tutz (2004), Statistik, Springer
- Rüger (2000), Induktive Statistik, Oldenbourg
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<tr>
<th>Module no.</th>
<th>064</th>
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<tbody>
<tr>
<td>Title</td>
<td>Methods and Concepts in Business IT</td>
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<tr>
<td>Applicability</td>
<td>Courses oriented towards business administration</td>
</tr>
<tr>
<td>Module type</td>
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<td>Language</td>
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<td>Lectures</td>
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<td>Semester</td>
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<td>Applications and Systems of Business IT</td>
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<tr>
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</tr>
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<td>Assessment</td>
<td>SP</td>
</tr>
<tr>
<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Greiner</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>All specialist staff</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
The students are enabled to understand the logic of program development and programming, as well as to use the skills learned in program development in simple, practical programming problems.

**Content**
- Programming: small-scale programming (logic, sequence, structure). Learning a programming language.
- Algorithms and data structures: simple data structures and algorithms.
- Formal concepts: theories of computer science (e.g. number systems, automata and formal languages, computability, graphs, petri nets)
- The software development process and its methods

**Teaching and Learning Methods:**
- Lectures

**Literature**
- H.R. Hansen, G. Neumann: Wirtschaftsinformatik, current edition,
- Eine aktuelle Literatureliste und weiterführende Informationen siehe Web-Seite
<table>
<thead>
<tr>
<th>Module No.</th>
<th>071</th>
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<tbody>
<tr>
<td>Title</td>
<td>Commercial Law I</td>
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<tr>
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<tr>
<td>Module Type</td>
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<td>Teaching Method</td>
<td>Lectures</td>
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<tr>
<td>Frequency</td>
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<tr>
<td>Semester</td>
<td>2nd Semester</td>
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<td>Workload</td>
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<td>Assessment</td>
<td>SP (MC)</td>
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<td>Permitted Aids</td>
<td>Legislative texts</td>
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<tr>
<td>Responsible Person</td>
<td>Prof. Dr. Vollmershausen</td>
</tr>
<tr>
<td>Teaching Staff</td>
<td>Prof. Dr. Vollmershausen, LB RA Ingo Eikelmann, LB RA N.N.</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**

Students are enabled to answer basic legal questions in the field of BGB (Bürgerliches Gesetzbuch - German Civil Code). Book 1: General Part, Book 2: Law of Obligations - and selected questions from other books - to recognize and apply the knowledge in simpler cases, independently finding solutions.

**Content**
- Delimitation of legal fields
- Development of civil jurisdiction, legal process, remedy / appeal procedures and constitutional foundations
- Legal subjects and legal objects
- Demarcation of legal capacity, contractual capacity, liability in torts and fault liability
- Declarations of intent
- Appeal, conditions and consequences, enrichment claim for restitution
- Legal transactions, realization, content, completion
- Representation, conditions, consequences, liability issues
- Obligations, formation and termination, performance obligation, performance time, performance place
- Impairment of performance, types, conditions, consequences
- Purchasing contracts and warranty law
- Torts and grounds for justification
- Principles of property law and the abstraction principle, deferred commitment and disposal transactions
- References to regulations, particularly in social, family, inheritance, enforcement and insolvency law
- Creating relevance to practice through current case law and practical experience

**Teaching and Learning Methods:**
- Interactive seminars
- Case study
- Exercises

**Literature**
- Aumert-Micus.: Commercial Law, Verlag Luchterhand (Lehrbuch)
- Köhler, BGB Allgemeiner Teil, Verlag C.H. Beck (Lehrbuch)
- Medicus, Bürgerliches Recht, Verlag Franz Vahlen (Lehrbuch)
- Schwab, Einführung in das Zivilrecht, Verlag C.F. Müller (Lehrbuch)
- Palandt, BGB, Verlag C.H. Beck (Kommentar)
Module No. | 072  
---|---
Title | Commercial Law II  
Applicability | For all business courses  
Module Type | Compulsory  
Language | German  
Teaching Method | Lectures  
Frequency | weekly  
Semester | 3rd Semester  
SWS | 4  
ECTS Credits | 5  
Workload | 60 / 30 / 20 / 40  
Corresponding Courses | None  
Prerequisite knowledge | Commercial Law I  
Assessment | SP (MC)  
Permitted Aids | Legislative texts  
Responsible Person | Prof. Dr. Vollmershausen  
Teaching Staff | Prof. Dr. Vollmershausen, LB RAe Blumentritt, Holtermann (Arbeitsrecht), Hundt (Arbeitsrecht), Kuschel (Arbeitsrecht), Lauer (Arbeitsrecht)

### Learning Objectives / Competencies

Students are enabled to understand advanced legal issues relating to the Civil Code - specifically, in property law - to identify their relevance to business, and by applying their knowledge can independently find solutions to more complex cases. In addition, they acquire in-depth knowledge of labor law, which allow them to recognize individual labor law problems and develop solutions.

### Content

- Deepening of the abstraction principle, definitions and delimitations
- Introduction to the issue: safeguarding monetary and trade creditors through real and personal securities
- Various forms of assignment
- Retention of title in its various forms
- Assignment of security and good faith acquisition
- Various real estate collateral
- Common issues in the law of collateral and competition
- Supreme Court decisions on the issues raised
- Labor law
- Introduction to individual labor law; legal sources of labor law
- Definitions; effectiveness of conditions for employment
- Mutual obligations in the employment relationship
- Employment contract appeals; actual / de facto employment
- Limitation and prescription periods / acceleration clauses
- Default and liability in an employment relationship; default in acceptance of the employer; operational risk
- Continued payment of salary during illness and holidays; holiday entitlement; parental leave
- General Act on Equal Treatment; working time and part-time entitlement
- Rights and obligations in the termination of employment relationship
- Fixed-term contracts
- Transfer of undertakings according to § 613 a BGB (German Civil Code)

### Teaching and Learning Methods

- Interactive seminar
- Case study
- Exercises
Literature

- Wolf/ Wellenhofer, Sachenrecht, C.H. Beck Verlag (Lehrbuch)
- Westerhoff, Sachenrecht III, C.F. Müller Verlag (Lehrbuch)
- Münchener Kommentar zum BGB, C.H. Beck Verlag (Kommentar)
Module no. 081

Title Business English (or French) in a Company Context

Applicability For all business administration courses

Module type Compulsory

Language English or French

Teaching method Lectures

Frequency weekly

Semester 2nd Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge Language knowledge: German “Abitur” level B2

Assessment SP

Permitted aids None

Responsible person Prof. Dr. Müllich, Prof. Dr. Kalb-Krause

Teaching staff Prof. Dr. Müllich, Prof. Dr. Kalb-Krause, LfbA Sheila Scott and part-time lecturers

Learning Objectives / Competencies:
The students learn foreign language business administration terminology to use in their studies and later for written and oral communication in all areas of an internationally operating company.

Content
- Business and economic terminology and language structures for foreign language communication in an academic and professional environment
- Reading current economic and business texts from the international business press: company reports, operations, market positioning and strategies etc.
- Terminology and business language structures in the context of industries, functions, procedures and company activities (such as setting-up, governance, funding etc.): distinguishing the different steps and stages in the development of companies and organizational structures, in connection with the respective business vocabulary in the foreign language
- Business correspondence and communication scenarios

Teaching and Learning Methods:
- Interactive

Literature

Business English:
- Birgit Abegg and Michael Benford: Communication for Business, München: Hueber 1999
- Articles and reports from the business press ("The Economist", "Financial Times", "BusinessWeek etc.").

Business French:
- Articles and reports from the business press (Les Echos, Le Figaro, L’Expansion etc.)
- Monique Belouze-Krüger, Gérard Carou u. a.: Découverte de la France économique, Stuttgart: Klett, 2002
Module no. | 082
---|---
**Title** | Business English (or French) in a Macro-economic Context
**Applicability** | For all business administration courses
**Module type** | Compulsory
**Language** | English / French
**Teaching method** | Lectures
**Frequency** | weekly
**Semester** | 3rd Semester
**SWS** | 2
**ECTS Credits** | 5
**Workload** | 50 / 40 / 40 / 20
**Corresponding courses** | None
**Prerequisite knowledge** | Language knowledge: German "Abitur" level Level B2
**Assessment** | SP
**Permitted aids** | None
**Responsible person** | Prof. Dr. Kalb-Krause, Prof. Dr. Müllich
**Teaching staff** | Prof. Dr. Kalb-Krause, LfA Sheila Scott and part-time lecturers

**Learning Objectives / Competencies:**
The students are enabled to use economic terminology in the foreign language, to understand and evaluate macro-economic environments with their consequences for international business in practice, and to communicate on an adequate level in the foreign language.

**Content**
- The vocabulary of Economics for foreign language communication in both academic and professional environments
- Reading current economic texts from the international business press, with a particular focus on macro-economic reports and forecasts, country-specific economic developments, international economic relations, the labor markets and location factors
- Presenting macro-economic issues in the foreign language (including translation); commenting on trends and forecasts
- Report-writing

**Teaching and Learning Methods:**
- Interactive

**Literature**

**Business English:**
- Birgit Abegg und Michael Benford: Communication for Business, München: Hueber 1999
- Articles and reports from the business press ("The Economist", "Financial Times", "BusinessWeek etc.).

**Business French:**
- Monique Belouze-Krüger, Gérard Carou u. a.: Découverte de la France économique, Stuttgart: Klett, 2002
- Articles from the business press (Les Echos, Le Figaro, L'Expansion etc.)
Elective Module - Quantitative Methods (100)

Overview

In each case, select a module. Information concerning the selection procedure and dates will be announced on the internet / infosystem and the noticeboards in good time.

The right to participate in a specific option does not exist

<table>
<thead>
<tr>
<th>100</th>
<th>Elective Module in Quantitative Methods</th>
<th>Assessment form and duration</th>
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</thead>
<tbody>
<tr>
<td>100.1</td>
<td>Dipl. Math. Röpcke Discrete Mathematics</td>
<td>SIA</td>
</tr>
<tr>
<td>100.2</td>
<td>Prof. Dr. Wessler Decision and Game Theory</td>
<td>SIA</td>
</tr>
<tr>
<td>100.3</td>
<td>Prof. Dr. Galata Econometrics with Excel</td>
<td>SIA</td>
</tr>
<tr>
<td>100.4</td>
<td>Prof. Dr. Galata Share Price Processes / Portfolio Analysis</td>
<td>SIA</td>
</tr>
<tr>
<td>100.5</td>
<td>Prof. Dr. Wessler Optimization Methods in the Practice of Business Administration</td>
<td>SIA</td>
</tr>
<tr>
<td>100.6</td>
<td>Dr. Scheid Discriminant Analysis</td>
<td>SIA</td>
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Course Descriptions

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<tr>
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<tbody>
<tr>
<td>Title</td>
<td>Discrete Mathematics</td>
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<tr>
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<td>Teaching method</td>
<td>Lectures</td>
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<td>Semester</td>
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<td>Corresponding courses</td>
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<td>Assessment</td>
<td>StA</td>
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<tr>
<td>Responsible person</td>
<td>Prof. Dr. Markus Wessler, Prof. Dr. Galata</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Dipl.-Math. Helge Röpcke</td>
</tr>
</tbody>
</table>

Learning Objectives / Competencies:
From selected examples in the field of discrete structures, students learn to understand and solve practical problems through mathematical modeling. The need is conveyed for an interplay of mathematical skills and an understanding of business administration. With many practical examples, students develop a good analytical understanding of the application of the relevant mathematical methods.

Content
The content is variable, and may include among other things:
- Basic principles and applications of graph theory
- Combinatorial optimization
- Discrete linear optimization
- Basic principles and applications of network optimization

Teaching and Learning Methods:
- Lectures
- Self-directed learning
- Presentation and communication
- Group work based on practical examples

Literature
To be announced during the course
Module no. | 100.2
---|---
Title | Decision and Game Theory
Applicability | Courses oriented towards business administration
Module type | Compulsory
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 5th Semester
SWS | 4
ECTS Credits | 5
Corresponding courses | None
Prerequisite knowledge | None
Assessment | StA
Permitted aids | None
Responsible person | Prof. Dr. Markus Wessler, Prof. Dr. Galata
Teaching staff | Prof. Dr. Markus Wessler

Learning Objectives / Competencies:

This course is an application-oriented introduction to decision theory and game theory based on numerous practical examples. The students learn the most important theoretical foundations and, above all, the importance of these concepts in the context of business administration. A combination of quantitative and intuitive methods is presented. Students should also learn that mathematics is above all a means to recognize, describe - and possibly break - patterns.

Content
- Basics of non-cooperative game theory, games in extensive and normal form
- Basics of combinatorial game theory
- Equilibria
- The prisoner's dilemma
- And more...

Teaching and Learning Methods:
- Lectures
- Self-directed learning

Literature
To be announced during the course
<table>
<thead>
<tr>
<th>Module no.</th>
<th>100.3</th>
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<tbody>
<tr>
<td>Title</td>
<td>Econometrics with Excel</td>
</tr>
<tr>
<td>Applicability</td>
<td>Courses oriented towards business administration</td>
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<td>Workload</td>
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<td>Prof. Dr. Markus Wessler, Prof. Dr. Galata</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Galata, Dr. Scheid</td>
</tr>
</tbody>
</table>

### Learning Objectives / Competencies:
- Students are enabled to model mathematically and solve selected examples from the field of econometrics.
- In the treatment of practical examples, the need for an interplay of mathematical/statistical skills and an understanding of business administration is made clear.

### Content
- Selected problems in the field of econometrics

### Teaching and Learning Methods:
- Lectures
- Self-directed learning
- Presentation and communication
- Group work based on practical examples

### Literature
- Röpcke, Wessler (2012), Business Mathematics, Hanser
- Galata, Scheid (2012), Deskriptive und Induktive Statistik, Hanser
- Hill, Griffiths, Judge (2001), Undergraduate Econometrics, Wiley & Sons
- Schneeweß, Ökonometrie, Physika
- Fahrmeier et al., Statistik, Springer
Module no. 100.4
Title Share Price Processes / Portfolio Analysis
Applicability Courses oriented towards business administration
Module type Compulsory
Language German
Teaching method Lectures, Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 20 / 40 / 40
Corresponding courses None
Prerequisite knowledge 061, 063 and 064
Assessment StA
Permitted aids None
Responsible person Prof. Dr. Markus Wessler, Prof. Dr. Galata
Teaching staff Prof. Dr. Galata

Learning Objectives / Competencies:
- Students are enabled to model mathematically and solve selected examples from the field of financial market statistics. In the treatment of practical examples, the need for an interplay of mathematical/statistical skills and an understanding of business management is made clear.

Content
- Selected problems in the fields of
  - Portfolio analysis
  - Financial market statistics

Teaching and Learning Methods:
- Lectures
- Self-directed learning
- Presentation and communication
- Group work based on practical examples

Literature
- Tsay, Ruey (2002), Analysis of Financial Time Series, Wiley
- Galata, Scheid (2012), Deskriptive und Induktive Statistik, Hanser
- Schlittgen, Streitberg (1997), Zeitreihenanalyse, Oldenbourg
- Härdle, Statistik der Finanzmärkte, Springer
- Hull (2009), Optionen, Futures und andere Derivate, Pearson Studium
Module no. | 100.5  
---|---
**Title** | Optimization Methods in the Practice of Business Administration  
**Applicability** | Courses oriented towards business administration  
**Module type** | Compulsory  
**Language** | German  
**Teaching method** | Lectures  
**Frequency** | weekly  
**Semester** | 5th Semester  
**SWS** | 4  
**ECTS Credits** | 5  
**Workload** | 50 / 20 / 40 / 40  
**Corresponding courses** | None  
**Prerequisite knowledge** | Business Mathematics, Statistics  
**Assessment** | StA  
**Permitted aids** | Any  
**Responsible person** | Prof. Dr. Markus Wessler, Prof. Dr. Galata  
**Teaching staff** | Prof. Dr. Markus Wessler, Dipl.-Math. Helge Röpcke  

**Learning Objectives / Competencies:**
Based on practical examples from business administration, different optimization methods are presented. The students should understand the methods, and control their application with the use of appropriate software. The students learn how diverse mathematics is used in practice.

**Content**
The following topics, amongst others, are possible:
- Linear optimization
- Location optimization
- Optimization with differential calculation methods
- And more...

**Teaching and Learning Methods:**
- Lectures
- Self-directed learning
- Presentation and communication
- Group work based on practical examples

**Literature**
To be announced during the course
## Discriminant Analysis

<table>
<thead>
<tr>
<th>Module no.</th>
<th>100.6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Discriminant Analysis</td>
</tr>
<tr>
<td>Applicability</td>
<td>Courses oriented towards business administration</td>
</tr>
<tr>
<td>Module type</td>
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</tr>
<tr>
<td>Language</td>
<td>German</td>
</tr>
<tr>
<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Frequency</td>
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</tr>
<tr>
<td>Semester</td>
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</tr>
<tr>
<td>SWS</td>
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<tr>
<td>Workload</td>
<td>50 / 20 / 40 / 40</td>
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<tr>
<td>Corresponding courses</td>
<td>None</td>
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<tr>
<td>Prerequisite knowledge</td>
<td>062 and 063</td>
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<tr>
<td>Assessment</td>
<td>StA</td>
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<tr>
<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Galata</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Dr. Sandro Scheid</td>
</tr>
</tbody>
</table>

### Learning Objectives / Competencies:
- Application of classification methods in business administration
- Knowledge of the basic methods of discriminant analysis
- Application of the classification method based on appropriate examples
- Overview of complex applications of discriminant analysis in business administration

### Content
- Selected problems of discriminant analysis

### Teaching and Learning Methods:
- Lectures
- Self-directed learning
- Presentation and communication
- Group work based on practical examples

### Literature
- Galata, Wessler, Scheid, Augustin (2013), Empirical Economics: Grundlagen, Methoden, Beispiele, Hanser-Verlag
Applications of Business IT

Module no. 110

<table>
<thead>
<tr>
<th>Title</th>
<th>Applications and Systems of Business IT</th>
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<tbody>
<tr>
<td>Applicability</td>
<td>For all business administration courses</td>
</tr>
<tr>
<td>Module type</td>
<td>Compulsory</td>
</tr>
<tr>
<td>Language</td>
<td>German</td>
</tr>
<tr>
<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Frequency</td>
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<td>Semester</td>
<td>6th Semester</td>
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<td>Corresponding courses</td>
<td>065 Methods and Concepts in Business IT</td>
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<td>Assessment</td>
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<td>Permitted aids</td>
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<td>Responsible person</td>
<td>Prof. Dr. Günzel</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>All specialist staff</td>
</tr>
</tbody>
</table>

Learning Objectives / Competencies

Students learn about the structure, components and functions of information processing systems, understand the theoretical foundations of computer science and the common areas of computer science application in a business environment. Additionally, students are enabled to recognize and classify in a corporate context the potentials and benefits of information and communication systems.

Content

- Foundation: an insight into the historical development of hardware and software
- Information processing projects: organization; procedures and documentation
- Information processing systems: system programs (e.g. operating systems, databases, user interfaces); operating modes.
- Information and Communication Technology systems (ICT systems): computer networks, remote data transmission
- Operational applications: classification; application and selection of software; components and operational typology of information processing systems

Teaching and Learning Methods

Lectures
Tutorials
Group work and self-study
Group presentation

Literature

- Balzert H.: Lehrbuch der Software-Technik, Band 1 und Band 2, Spektrum, Heidelberg
- Gumm H.-P., Sommer M.: Einführung in die Informatik, Oldenbourg, München

Stand: 04.02.2015
Elective Module - Intercultural Communication (120)

<table>
<thead>
<tr>
<th>Module no.</th>
<th>120</th>
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<tbody>
<tr>
<td>Title</td>
<td>Intercultural Communication (in English)</td>
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<tr>
<td>Applicability</td>
<td>For all business administration courses</td>
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<td>Module type</td>
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<td>Language</td>
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<td>Teaching method</td>
<td>Lectures and tutorials</td>
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<td>Frequency</td>
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<td>Workload</td>
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<td>Corresponding courses</td>
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<tr>
<td>Prerequisite knowledge</td>
<td>Based on sem. 2/3 lecture module 081 and 082</td>
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<tr>
<td>Assessment</td>
<td>SP</td>
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<td>Permitted aids</td>
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<tr>
<td>Responsible person</td>
<td>Prof. Dr. Kalb-Krause, Prof. Dr. Müllich</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Kalb-Krause, Prof. Dr. Müllich, LfbA Sheila Scott and part-time lecturers</td>
</tr>
</tbody>
</table>

Learning Objectives / Competencies:
The students are enabled to use business language skills and intercultural knowledge for successful professional business communication.

Content
- Current country-specific issues and cross-cultural aspects
- Raising awareness of the relativity of cultural habits, values and beliefs
- Development of ‘uncertainty tolerance’ and interculturally applicable courses of action
- Current business reports and company profiles from the international business press
- Discussion and negotiation in a cross-cultural context
- Developing interculturally oriented proposals and strategies
- Comparative analysis of behavior patterns and standards in business life shaped by different cultures; impact of cultural norms and taboos on business practices
- Development of solution strategies in cases of cross-cultural conflict

Teaching and Learning Methods:
- Interactive

Literature
- Articles and reports from the business press ("The Economist", "Financial Times", "BusinessWeek etc.").
Corporate Strategy and Entrepreneurship (130)

Corporate Strategy and Entrepreneurship forms a module group with a total of 10 ECTS credits. These are divided into two modules: Module 131 “Entrepreneurship” and Module 132 “Strategic Planning and International Management”

<table>
<thead>
<tr>
<th>Module No.</th>
<th>131 (a slot must be assigned from 131.a -131.g)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Entrepreneurship</td>
</tr>
<tr>
<td>Applicability</td>
<td>Preparation for specialization in Business Administration in higher semesters</td>
</tr>
<tr>
<td>Module Type</td>
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<tr>
<td>Language</td>
<td>German/English</td>
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<tr>
<td>Teaching Method</td>
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<td>Frequency</td>
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<td>Semester</td>
<td>6th Semester</td>
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<td>SWS</td>
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<tr>
<td>Corresponding Courses</td>
<td>Strategic Planning and International Management</td>
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<tr>
<td>Responsible Person</td>
<td>Prof. Dr. Angela Poech</td>
</tr>
<tr>
<td>Teaching Staff</td>
<td>Prof. Dr. Dominik Hammer, Prof. Dr. Thomas Peisl, Prof. Dr. Walter Schneider, Prof. Dr. Georg Zollner</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**

The students are enabled to understand entrepreneurship in different operational practices in the context of concrete and / or real-world projects. The topic is studied with regard to enterprise creation (entrepreneurship) as well as the development of businesses in established firms (intrapreneurship). With a strong practical element, the essential learning objective of the course is to deepen the knowledge acquired to date. The students get the opportunity to select a topic of study according to their orientation and their interests from a fixed range of options in the field of entrepreneurship.

**Content**

- Business Planning: development of a business idea with implementation planning phases, with consideration of product/service, industry and market, marketing and sales, competition, management and key personnel, financing and implementation
- Business Simulation: development of a business field in an established company based on several periods in a competitive situation, taking into account strategic concepts of computer-based simulation programs
- Social Entrepreneurship: development of a business idea with implementation planning phases, with consideration of product/service, industry and market, marketing and sales, competition, management and key personnel, financing and implementation
- International Entrepreneurship: development of a business idea with implementation planning phases, with consideration of product/service, industry and market, marketing and sales, competition, management and key personnel, financing and implementation
- Entrepreneurship / “Real Project”: development of an interdisciplinary business idea with implementation planning phases, with consideration of product/service, industry and market, marketing and sales, competition, management and key personnel, financing and implementation (in cooperation with SCE)

**Teaching and Learning Methods:**

Project-based and accelerated learning, multi-stage performance feedback, presentation of results in small groups
Literature

- De, Dennis, Entrepreneurship, München, 2005
- Hisrich, Robert D./ Peters, Michael P./ Shepherd, Dean A.: Entrepreneurship, 2010
- Osterwalder, A./ Pigneur, Y., Business Model Generation, 2010
- Volkmann, Christine/ Tokarski, Kim Oliver, Entrepreneurship: Gründung und Wachstum von jungen Unternehmen, 2006
Module No. 132
Title Strategic Planning and International Management

Applicability Application of knowledge in all strategic and international planning tasks in business
Module Type Compulsory
Language German/English

Teaching Method Lectures  Frequency weekly
Semester 7th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20

Corresponding Courses Entrepreneurship  Prerequisite knowledge 010
Assessment SP  Permitted Aids None

Responsible Person Prof. Dr. Schneider/ Prof. Dr. Peisl/ Prof. Dr. Isenmann/ Prof. Dr. Hammer
Teaching Staff Prof. Dr. Schneider/ Prof. Dr. Peisl/ Prof. Dr. Isenmann/ Prof. Dr. Hammer

Learning Objectives / Competencies
The learning objectives synthesize the theoretical aspects of strategic planning and international management objectives with practical application of management principles in a work environment.

Part 1: Strategic Planning:
Students are able:
• To understand the role and process of strategic planning to secure companies’ competitiveness.
• To apply concepts, models and methods to understand a company’s strategic planning and foresight activities.
• To identify and analyze typical starting points for strategic courses of action, and
• To understand the complexity of interfaces to control strategy implementation.

Part 2: International Management:
Students are able:
• To understand internationalization and globalization as central components of every developed economy, and they are able to apply this knowledge holistically to German and European companies.
• To assess the basis of ever-increasing integration of macro-and micro-economic parameters and to derive internationalization strategies and comprehend their implementation at the microeconomic level.
• To apply and develop an understanding of internationalization as a specific qualification requirement of organizational management in both conceptual and methodological terms.

Content
Part 1. Strategic Planning:
• Classification of different types of planning in a planning typology; role of the fundamental attitude of the planner; causes of success and failure in strategic planning
• Fundamental significance of time and technology factors; basic models of strategic corporate planning such as the life-cycle approach, S-curve or experience-curve concepts
• Modern methods of strategic business planning such as SWOT analysis, portfolio management and monitoring concepts; balanced scorecards and others
• Corporate foresight and its core methods like Delphi Method, Scenario Planning, and Technology Roadmapping

Part 2. International Management
• Foundations of international management and successful operations in foreign markets based on fundamental knowledge
• Presentation of the main explanatory approaches and management models for international business activities as a basis for understanding causal relationships in International Management
• Cause-and-effect analysis of internationalization strategies and organizational models, in particular the contrast between centralization and decentralization
• Assessment of the key function fields of an international company
• Risk management (business, state, and foreign exchange risks), as required in international activities
• Social and ethical issues in an international context.

Teaching and Learning Methods
This will be accomplished through text readings, case studies, discussions, and presentations. In class activities students will analyze corporate actions, successes and failures, strategy effectiveness, profit results, in view of corporate objectives. In corporate foresight a group work (Fast-Start Technology Roadmapping Approach) will be introduced.

The global overview of various types of business organizations and environments that shape organizational decisions will also be discussed. Emphasis is on regulatory structures, legal systems, governance models, and policy making that define the internal and external functions of business at the confluence of local, state, national, and international affairs. In addition this module includes critical thinking, ethics, business sustainability, social responsibility, and the impact of economics and technology.

Literature
• Achleitner, A., Thommen, J. (2006); Allgemeine Betriebswirtschaftslehre, Gabler
• Meckl, R. (2014); Internationales Management, 3. A., Vahlen

Reference Materials
• Corporate Annual Reports
• The Wall Street Journal
• The Financial Times
• The Economist
• Class Handouts and other business publications

Additional Materials
• Extensive lecture notes, including all relevant literature sources, will be issued for strategic planning
• In addition to the literature stated above, articles and multimedia presentations will be recommended. These will be provided in the weekly assignments section on Moodle.
• Handout and slides available at the online learning platform moodle.
Economics and Economic Policy (140)

<table>
<thead>
<tr>
<th>Module no.</th>
<th>141</th>
</tr>
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<tbody>
<tr>
<td>Title</td>
<td>Foundations of Macroeconomics</td>
</tr>
<tr>
<td>Applicability</td>
<td>Courses oriented towards business administration</td>
</tr>
<tr>
<td>Module type</td>
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<tr>
<td>Language</td>
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<tr>
<td>Teaching method</td>
<td>Lectures</td>
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<td>Frequency</td>
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<tr>
<td>Semester</td>
<td>5th Semester</td>
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<td>SWS</td>
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<td>ECTS Credits</td>
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<tr>
<td>Corresponding courses</td>
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</tr>
<tr>
<td>Workload</td>
<td>50 / 50 / 40 / 10</td>
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<td>Assessment</td>
<td>SP</td>
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<tr>
<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Wollenberg, Prof. Dr. Lankes, Prof. Dr. Hülsewig</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Wollenberg</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
The students should be able to understand basic macroeconomic relationships and processes, and identify the possibilities and limitations of economic governance.

**Content:**
- Macroeconomic cyclical relationships and fundamental concepts of economic accounting
- Elementary analysis of the economic goods market, determinants of macroeconomic consumer goods and capital goods demand, the goods market equilibrium and the adjustment process in case of disturbances, expansion of the domestic and international goods market model
- The monetary sector of the economy, theories of money demand, money and credit supply in the banking system, the determination of money market equilibrium and interest rates
- Analysis of the interplay and mutual influence of the money and goods sector, simultaneous determination of interest rates and national income in the macroeconomic balance, the impact of macroeconomic shocks, varying effectiveness of monetary and fiscal policy measures
- Correlations in macroeconomic production, the determinants of labor supply and labor demand, equilibrium in the labor market and wage formation processes, causes of unemployment and scope of employment policy, factors determining supply of goods
  The macroeconomic balance of money, goods and labor markets, aggregated supply of goods and demand for goods and determination of the aggregate price level, causes of inflationary processes, inflation and unemployment - the Phillips curve

**Teaching and Learning Methods:**
Lecture with seminar-style lessons

**Literature:**
- Germane Bundesbank: Monatsberichte, Frankfurt/Main
- Europäische Zentralbank: Monatsberichte, Frankfurt/Main
Elective Module – Economic Policy and Foreign Trade (142)

In each case, select a module. Information concerning the selection procedure and dates will be announced on the internet / infosystem and the noticeboards in good time.

The right to participate in a specific option does not exist.

<table>
<thead>
<tr>
<th>142</th>
<th>Elective Module in Economics and Economic Policy</th>
<th>Assessment form and duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>142.1</td>
<td>Prof. Dr. Wollenberg Economic Policy and Foreign Trade</td>
<td>SP (90 min)</td>
</tr>
<tr>
<td>142.2</td>
<td>Prof. Dr. Hülsewig Macroeconomics of Open Economies</td>
<td>SP (90 min)</td>
</tr>
<tr>
<td>142.3</td>
<td>Prof. Dr. Lankes Foreign Trade and Environmental Policy</td>
<td>SP (90 min)</td>
</tr>
</tbody>
</table>
Module no. 142.1

Title Economic Policy and Foreign Trade

Applicability Compulsory

Module type German

Language Lectures

Semester 6th Semester

SWS 4 (2 seminar hours per week for both parts 1 and 2)

ECTS Credits 5

Workload 50 / 50 / 40 / 10

Corresponding courses None

Prerequisite knowledge None

Assessment SP

Permitted aids None

Responsible person Prof. Dr. Wollenberg

Teaching staff Prof. Dr. Wollenberg

Learning Objectives / Competencies:
The students should understand the motives and effects of international transactions, and the impact they have on the domestic economy. Additionally, they should be able to independently assess economic and policy problems and decisions.

Content
Part 1: Foundations of Economic Policy
- Economic policy objectives, concepts and strategies of state economic policy, limitations and scope of economic policy design
- Monetary policy, institutions of the monetary sector, transmission and effects of monetary impulses, strategies and instruments of monetary policy and the European Central Bank
- Fiscal Policy: Importance of Government revenue and expenditure and the public debt, tasks and objectives of fiscal policy, fiscal policy instruments, fiscal policy in the European Union
- Overview of the limitations and scope of government income policies, political stability requirements for wage policy

Part 2: Monetary and “pure” foreign trade
- Ex post analysis of foreign economic relations, balance of payments and external balances
- Balance of payments and exchange rates, responses of the trade balance to exchange rate changes, international price and economic context
- Exchange rate terms, theories to explain exchange rate development / operation of exchange rate systems
- Possibilities for the design of monetary systems and the international monetary system
- Foundations of the European monetary union, international monetary and economic organizations

Teaching and Learning Methods:
Lectures with seminar-style lessons

Literature
- Beeker, D., Wirtschaftspolitik, Verlag W. Kohlhammer, Stuttgart 2011
- Dorn/ Fischbach/Letzner, Volkswirtschaftslehre II, 5th edition, München 2010
- Germane Bundesbank Monatsberichte, Frankfurt/Main
- Renate Neubäumer/ Brigitte Hewel Volkswirtschaftslehre, Grundlagen der Volkswirtschaftstheorie und Volkswirtschaftspolitik, 5th edition, Wiesbaden 2010
Module no. 142.2

Title Macroeconomics of Open Economies

Applicability Foundation course for all programs oriented towards business administration

Module type Compulsory

Language German

Teaching method Lectures

Frequency weekly

Semester 6th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge Foundations of Macroeconomics

Assessment SP

Permitted aids None

Responsible person Prof. Dr. Hülsewig

Teaching staff Prof. Dr. Hülsewig

Learning Objectives / Competencies
Students gain an insight into the complex relationships of economies that are intertwined through international trade.

Content

1. Objectives of economic policy
   1.1 Short-term economic stabilization
   1.2 Balanced current account

2. Model for the closed economy
   2.1 Overview
   2.2 Building blocks of the model
   2.3 Analysis

3. Exchange rate determination
   3.1 The currency market
   3.2 Theory of purchasing power parity
   3.3 Measuring international competitiveness
   3.4 Theory of interest rate parity

4. Model for a monetary union
   4.1 Overview
   4.2 Structure of the model
   4.3 Analysis of the model

Teaching and Learning Methods
Lectures / Discussion

Literature
- Peter Bofinger, Grundzüge der Volkswirtschaftslehre, Pearson Studium, 3rd edition 2011
- Peter Bofinger, Eric Mayer und Timo Wollmershäuser, Das BMW-Modell: Neukeynesianische monetäre Makroökonomie für die Lehre, WiSt. 33. Jahrgang, Heft 10, Oktober 2004
- Sibyle Brunner und Karl Kehrle, Volkswirtschaftslehre, Verlag Franz Vahlen, 1st edition 2009
- Benjamin Auer und Horst Rottmann, Statistik und Ökonometrie für Wirtschaftswissenschaftler, Gabler, 2nd edition 2011
• Georg Milbrandt, Gernot Nerb, Wolfgang Ochel und Hans-Werner Sinn, Der ifo Wirtschaftskompass, Hanser, 1st edition 2011
• Gerhard Rübel, Grundlagen der Monetären Außenwirtschaft, Oldenbourg Verlag, 3rd edition, 2009
Module no. | 142.3  
---|---  
**Title** | Foreign Trade and Environmental Policy  
**Applicability** | Foundation course for all programs oriented towards business administration  
**Module type** | Compulsory  
**Language** | German  
**Teaching method** | Lectures  
**Frequency** | weekly  
**Semester** | 6th Semester  
**SWS** | 4  
**ECTS Credits** | 5  
**Workload** | 50 / 40 / 40 / 20  
**Corresponding courses** | None  
**Prerequisite knowledge** | Fundamentals of Micro and Macroeconomics  
**Assessment** | SP  
**Permitted aids** | None  
**Responsible person** | Prof. Dr. Lankes  
**Teaching staff** | Prof. Dr. Lankes  

**Learning Objectives / Competencies**

Students are enabled to discuss theoretical economic topics.

**Foreign trade:**

Students understand the structure of the balance of payments. They can follow exchange rate changes on the basis of theories. They have knowledge of a variety of monetary systems and their impact on macroeconomic variables. The students have a fundamental understanding of the European monetary union.

**Environmental policy:**

The students are enabled to economically classify environmental issues. They have knowledge of various categories of environmental policy instruments and understand their modes of action.

**Content**

**Foreign trade:**

- Ex post analysis of foreign economic relations, balance of payments
- Exchange rate concepts, theories to explain exchange rate movements
- Possibilities for the design of monetary systems and the international monetary system
- Fundamentals of the European monetary union

**Environment policy:**

- Market, market failure and economic policy
- Principles of environmental policy
- Instruments of environmental policy

**Teaching and Learning Methods**

Lectures

**Literature**

- Brunner S., K. Kehrle, Volkswirtschaftslehre, München 2008

Additional literature will be announced in the lecture.
### Specialist Module

**Banking, Finance and Risk Management (200)**

<table>
<thead>
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<th>Semester</th>
<th>SWS</th>
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<tr>
<td>Core Module (CM)</td>
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<tr>
<td>201</td>
<td>Corporate Finance</td>
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<td>5</td>
<td>SP / 90</td>
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<tr>
<td>202</td>
<td>Investment Management</td>
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<td>SP / 90</td>
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<td>Major Module (MM)</td>
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<td>SP / 90</td>
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<tr>
<td>203</td>
<td>Bank Management</td>
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<td>5</td>
<td>SP / 90</td>
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<tr>
<td>204</td>
<td>Corporate and Commercial Banking</td>
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<td>5</td>
<td>SP / 90</td>
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<td>205</td>
<td>Financial Derivatives</td>
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<td>SP / 90</td>
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<td>SP / 90</td>
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<td>206</td>
<td>Risk Analysis and Risk Management</td>
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<td>SP / 90</td>
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<td>207</td>
<td>Financial Modeling</td>
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<td>Module no.</td>
<td>201</td>
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<tr>
<td>Title</td>
<td>Corporate Finance</td>
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<tr>
<td>Applicability</td>
<td>The core module is the foundation of the entire Banking and Finance specialist study</td>
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<tr>
<td>Module type</td>
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<tr>
<td>Language</td>
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<tr>
<td>Teaching method</td>
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<tr>
<td>Frequency</td>
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<tr>
<td>Semester</td>
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<td>SWS</td>
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<td>ECTS Credits</td>
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<tr>
<td>Workload</td>
<td>50 / 40 / 40 / 20</td>
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<tr>
<td>Corresponding courses</td>
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<tr>
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<td>Assessment</td>
<td>SP</td>
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<tr>
<td>Permitted aids</td>
<td>Pocket calculator</td>
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<td>Responsible person</td>
<td>Prof. Dr. Dierolf</td>
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<td>Teaching staff</td>
<td>Prof. Dr. Schäffler</td>
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</table>

**Learning Objectives / Competencies:**
In the third semester, the students have learned the basics of corporate finance. They understand, for example, how companies can obtain capital through loans, or enlarge equity by means of a capital increase. The objectives of this module include enabling the students:

- To understand the advanced corporate finance techniques under 'content', and add them to their toolbox of fundamental studies
- To choose the right financing strategy, depending on the funding gap
- To implement a funding strategy procedurally and operationally, performing all the necessary calculations in Excel

**Content**

1. Functions of financial management and financial objectives
   - The field of financial management
   - Financial targets
     - Company goals
     - Shareholder value
     - Shareholder value vs. stakeholder value?

2. Tax allowances in corporate finance
   - Relevant tax types
   - Cost of finance comparison

3. Capital market theory – Capital Asset Pricing Model (CAPM)
   - Assumptions
   - Capital market line
   - Securities line
   - Business valuation

4. Shareholder value / business valuation and value-oriented corporate governance
   - Profit and dividend discount models
   - Discounted cash flow method
     - WACC
     - TCF
     - APV
   - Approaches to value-oriented corporate governance
     - Economic value added / Residual profit
     - Cash flow return on investment
5. Equity financing
   - Causes of equity financing
     - Types of financing
     - Financing rounds
   - Initial public offering
     - Preparatory measures
     - Deal structuring
     - Marketing
     - Pricing
     - Responsibilities of the investor relations department

6. Capital structure and dividend policy
   - Financial leverage and capital costs
   - The model of optimal debt level
   - Modigliani-Miller theorem
     - Basic model
     - Model extensions

7. Acquisition financing
   - LBOs, MBOs and MBIs
   - Asset deal versus share deal
   - The process
   - Senior debt, mezzanine capital and capital structure

8. Going private
   - Reasons for going private
   - Going private and going dark
   - Ex officio delisting
   - Hot delisting
   - Cold delisting
   - Pros and cons of going private

9. Mergers & acquisitions
   - Legal framework
   - Procedure
   - Due diligence
   - Opportunities and risks

10. Additional tools of corporate finance
    - Asset backed securities
    - Debt equity swaps

Teaching and Learning Methods:
Lectures with tutorial tasks
Use of quantitative methods

Literature
• Ross, G. (2003): IPOs and Equity offerings, Amsterdam, Boston.
Module no. | 202
--- | ---
Title | Investment Management
Applicability | The core module is the foundation for the specialist study in Banking and Finance
Module type | Core module (CM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 5th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | None
Assessment | SP
Permitted aids | None
Responsible person | Prof. Dr. Dierolf
Teaching staff | Prof. Dr. Hofmann

Learning Objectives / Competencies:
Students are enabled to implement the methods of context-specific investment management.

Content
- Practical problems
- Indirect economic analysis
- Investment program: decision with safe expectations
  - Classical successive investment and financial planning
  - Solutions with linear budgeting models
- Consideration of risk in the investment industry
  - Practice-oriented method
  - Preference value determination
  - Decision criteria for risk
  - Risk analysis
  - Scenario analysis
- Equity investments / M & A assessment procedures
- Sensitivity ratios
- Portfolio selection

Teaching and Learning Methods:
Lectures with the use of practice exercises and quantitative methods

Literature
- Blohm/Lüder/Schäfer: Investition, Vahlen Verlag, 9th edition, 2006
- Kruschwitz, L.: Investitionsrechnung, 10th edition, Oldenbourg Verlag, München, 2005
Module no.  203  
Title  Bank Management
Applicability  The major module forms the basis for Management of Banking and Financial Companies
Module type  Major module (MM)
Language  German
Teaching method  Lectures  Frequency  weekly
Semester  6th Semester
SWS  4
ECTS Credits  5  Workload  50 / 40 / 40 / 20
Corresponding courses  None
Prerequisite knowledge  None
Assessment  SP  Permitted aids  None
Responsibe person  Prof. Dr. Dierolf
Teaching staff  Prof. Dr. Dierolf

Learning Objectives / Competencies:
Students are enabled to recognize the fundamental business policy contexts of bank management and overall bank controlling, and to develop methods for strategy development in financial services companies.

Content
- **Bank controlling**
  Overall bank management / liquidity risk control / risk management / control of interest rate risk / equity capital costs / unit costs / margin calculation using the market interest method / controlling costs / present value method as a cash flow-orient means of margin calculation
- **Financial market**
  Financial market development / globalization / Banking groups / target concept / banking system / product providers / data structure
- **Banking strategy**
  Business area analysis, business area planning, business policy strategies
- **Bank organization**
  Cooperative and collective strategy / development strategy / Acquisition strategy (M & A)
- **Analysis and strategy in retail & corporate banking**
  Analysis of retail and corporate markets / strategy development
- **Segmentation**
  Segmentation analysis / segmentation criteria / one-stop-finance business areas / one-stop-finance areas of need / consulting areas of needs / life cycle and life phases
- **Sales organization**
  Sales organization / trademarks / basic models of customer service / sales channels / stationary sales / distribution models in banking sales / mobile sales / multi-channel distribution / online banking / multi-use sales / multi-level marketing / insurance sales

Teaching and Learning Methods:
Lectures with comprehensive tutorials and case studies
Quantitative calculations

Literature
- Schierenbeck, H.: „Ertragsorientiertes Bankmanagement“, Gabler Verlag Band 1 – 3
- Dierolf, G. O. Veröffentlichungsliste in der Vorlesung
- Eilenberger, G. Bankbetriebslehre 3rd edition, 2004
• Swoboda, U. Retail und Private Banking, 3rd edition, Frankfurt 2004
<table>
<thead>
<tr>
<th>Module no.</th>
<th>204</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Corporate/Commercial Banking</td>
</tr>
<tr>
<td>Applicability</td>
<td>Specialist study for a banking specialism</td>
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<tr>
<td>Module type</td>
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<td>Teaching method</td>
<td>Lectures</td>
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<tr>
<td>Frequency</td>
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<tr>
<td>Semester</td>
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<td>Workload</td>
<td>50 / 40 / 40 / 20</td>
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<td>Corresponding courses</td>
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<td>Prerequisite knowledge</td>
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<td>Responsible person</td>
<td>Prof. Dr. Dierolf</td>
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<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Hofmann</td>
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</table>

**Learning Objectives / Competencies:**
The students are enabled to understand the fundamentals of corporate and commercial banking. They will know the essential framework and banks' internal processes and requirements, as well as the financial approaches used in management decisions.

**Content**
- Corporate & commercial banking in their current context
  - Regulatory framework and competition
  - Business fields and strategies
- Financing possibilities for corporate customers
  - Investment loans vs. working capital finance
  - Special financing and syndicated loans
  - Trade finance
- Alternative financing instruments
  - Factoring & non-recourse financing
  - Leasing
  - Mezzanine capital
- The lending process and internal bank control
  - Credit analysis
  - Rating
  - Credit structuring
  - Credit portfolio management

**Teaching and Learning Methods:**
- Lectures / discussion
- Case studies / tutorials / group work
- Self-directed learning / experiential learning / experiments

**Literature**
- Brost/Dahmen/Lippmann: Corporate Banking, 7th edition Frankfurt 2012
- Rudolph, Bernd: Corporate Finance und Kapitalmarkt, Tübingen 2006
<table>
<thead>
<tr>
<th>Module no.</th>
<th>205</th>
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<tbody>
<tr>
<td>Title</td>
<td>Financial Derivatives</td>
</tr>
<tr>
<td>Applicability</td>
<td>Major module is the basis for Risk Management in Financial Companies</td>
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<tr>
<td>Module type</td>
<td>Major module (MM)</td>
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<td>Language</td>
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<td>Lectures</td>
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<tr>
<td>Frequency</td>
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<td>Workload</td>
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<td>Corresponding courses</td>
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<td>Permitted aids</td>
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<td>Responsible person</td>
<td>Prof. Dr. Dierolf</td>
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<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Dinauer</td>
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</tbody>
</table>

**Learning Objectives / Competencies:**
Students are introduced to the world of financial derivatives and structured financial products as a supplement to classical financial markets. They will understand the motives of market participants and the regulatory framework. They will be able to interpret and act upon specific financial news. Knowledge of the foundations of the main derivatives and structured financial products will be developed. Successful participation in this module is suitable preparation for a trader exam at EUREX in Frankfurt, which is often required for employment by financial intermediaries in fields such as exchange trading, back office, controlling and risk management.

**Content**
Motives of market participants in the regulatory environment of the financial market; detailed handling of futures, forwards, options, swaps, caps, floors and collars, credit derivatives and certificates.

**Teaching and Learning Methods:**
Lectures with case studies and activities

**Literature**
- Bloss, Michael; Ernst, Dietmar; Häcker, Joachim; Sörensen, Daniel: Financial Engineering, München 2011.
- Bösch: Derivate, München 2012, 2nd edition
Module no. 206

Title Risk Analysis and Management

Applicability Extended module covers all risk-relevant facts for financial and insurance companies

Module type Extended module (EM)

Language German

Teaching method Lectures

Frequency weekly

Semester 7th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge None

Assessment SP

Permitted aids Financial pocket calculator

Responsible person Prof. Dr. Dierolf

Teaching staff Prof. Dr. Dinauer

Learning Objectives / Competencies:
The students are enabled to understand risk management in the financial sector, as well as to recognize specific applications in the field of financial management.

Content
- Fundamentals of risk analysis
- Risk classification
- Bank-specific risk management
- Insurance-specific risk management
- Building society-specific risk management
- Real estate-specific risk management
- Interest rate risk
- Value at risk
- Volatility
- Correlations and copulas
- Regulation
- MaRisk
- Model risk

Teaching and Learning Methods:
Lectures with tutorials in quantitative methods

Literature
- Eller, R.: Modernes Risikomanagement, Gabler Verlag 2002
- Gründl, H./ Perlet, H.: Solvency II & Risikomanagement, Gabler Verlag 2005
- Wolke, T: Risikomanagement, München 2008
Module no. 207

Title Financial Modeling

Applicability Module is an instrument for quantitative calculation of all financial transactions

Module type Extended module (EM)

Language German

Teaching method Lectures

Frequency weekly

Semester 7th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge None

Assessment SP

Permitted aids Open book

Responsible person Prof. Dr. Dierolf

Teaching staff Prof. Dr. Dr. Häcker

Learning Objectives / Competencies:
The students should learn successfully through the application of the latest eLearning concepts. Through the use of spreadsheets, a virtual examination room in Moodle, VBA programming and HyperCam records, learning should be time-and location-independent and an ideal personal learning speed can be achieved. In the specialism, lessons to be learned are drawn from the financial crisis. The training of financial experts is to be holistic. The students gain not only financial knowledge; they also learn to think systemically, to map specific situations with models and to create a kind of “toolbox” for themselves, with which they can clearly structure complex issues and eventually come up with very good qualitative solutions. The goal is that the student learns this “philosophy” and can transfer it to their other subjects of study. The learning objectives are based on the following questions:

**Question 1:** How can we ensure that the decision making faculty itself is not defective and causing wrong decisions to be made? **Question 2:** How can financial questions be clearly structured in a model? **Question 3:** How can macros help with models? **Question 4:** How can financial models be created in corporate finance? **Question 5:** How can financial models be created in portfolio management? **Question 6:** How can financial models be created in the field of financial engineering?

Content

To question 1: “Financial Modeling” is the first lecture on financial modeling in Germany and combines knowledge in key financial areas with extensive computer skills in Microsoft Excel and Microsoft Visual Basics for Applications (VBA). This makes it possible to optimally use the financial content to solve given problems and to minimize errors. To question 2: Underlying financial modeling is a basic philosophy that will sustainably change future work in the finance sector. The students will build models in the future so that a higher degree of efficiency and transparency will facilitate their daily work. To question 3: The course deals with the programming of macros using VBA. To question 4: The course covers issues of corporate planning and business valuation, which form the core of all corporate finance transactions. To question 5: We deal with the question of how money can be created. To question 6: Financial modeling, in conjunction with financial engineering, shows how the pricing of options and futures takes place, which input factors are necessary and which algorithms are behind the calculations.

Teaching and Learning Methods:
Lectures with quantitative Excel-modelled calculations

Literature:
# Marketing Management (210)

<table>
<thead>
<tr>
<th>No.</th>
<th>Semester</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
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<td>211</td>
<td>Marketing Communication</td>
<td>4</td>
<td>SP / 90</td>
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<tr>
<td>212</td>
<td>Consumer Marketing and Market Research</td>
<td>4</td>
<td>SP / 90</td>
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<tr>
<td><strong>Major Module (MM)</strong></td>
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<tr>
<td>213</td>
<td>Trade and Services Marketing</td>
<td>4</td>
<td>SP / 90</td>
<td>5</td>
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<tr>
<td>214</td>
<td>B2B Marketing and Sales Management</td>
<td>4</td>
<td>SP / 90</td>
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<tr>
<td>215</td>
<td>eCommerce / eMarketing</td>
<td>4</td>
<td>SIA</td>
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<td><strong>Expansion Module (EM)</strong></td>
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<tr>
<td>216</td>
<td>Brand Management</td>
<td>4</td>
<td>PA</td>
<td>5</td>
</tr>
<tr>
<td>217</td>
<td>Marketing Plan Simulation/ Case Study</td>
<td>4</td>
<td>PA</td>
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</table>
Module no. 211
Title Marketing Communication
Applicability The basis for communications-oriented career options in business (e.g. advertising or public relations)
Module type Core module (CM)
Language German
Teaching method Lectures
Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses Media Management
Prerequisite knowledge Foundational knowledge of marketing
Assessment SP
Permitted aids Pocket calculator
Responsible person Prof. Dr. Thieme
Teaching staff Prof. Dr. Thieme and part time lecturers

Learning Objectives / Competencies
Students are enabled to recognize the characteristic features of marketing communication, understand the changing conditions of supply and demand, and deduce the resulting consequences for the management of communication. In the context of integrated communications management, the necessary analytical-conceptual and behavioral science approaches and fundamentals of marketing communication should be developed.

Content
- Theoretical foundations, general framework and development trends
- The management process of marketing communication
- Integrated communication as a communication strategy
- Approaches to situation analysis in marketing communication
- Targeting, and approaches to target group definition
- Strategy development for the various instruments of communication
- Approaches to budgeting and budget allocation
- Operational planning of communication activities (in the context of individual communication tools)
- Approaches to performance monitoring in marketing communication

Teaching and Learning Methods
Interactive seminars; case studies; tutorials

Literature (the latest editions of…)
- Avenarius, H.: Public Relations. Die Grundform der gesellschaftlichen Kommunikation
- Bruhn, M.: Kommunikationspolitik + Exercise book. The course is primarily based on this literature.
- Kloss, I.: Werbung.
Module no. 212
Title Consumer Marketing and Market Research
Applicability Deep understanding of the mechanisms of consumer marketing, which can be used both in practice and strategy as operational marketing for consumer goods
Module type Core module (CM)
Language German
Teaching method Lectures
Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge Marketing – foundations
Assessment SP
Permitted aids None
Responsible person Prof. Dr. Spintig
Teaching staff Prof. Dr. Spintig

Learning Objectives / Competencies:
Students will understand the specifics of consumer goods markets and master the basics of strategic and operative consumer marketing. They will understand the relationships between marketing planning, market analysis, in particular the quantitative market research, as well as the practical implementation of the plan. The students are enabled to independently develop solutions for typical decision problems in the consumer goods markets and to derive concrete recommendations for action.

Content
- Foundations of consumer marketing
- Consumer behavior
- Market analysis – information-related perspective
- Central factors in market research for the consumer goods market
  - Data collection
  - Data analysis
- Strategic perspective
  - Formulation of marketing objectives
  - Choice and evaluation of marketing strategies
- Operational perspective – the marketing mix
- Implementation perspective
- Management perspective

Teaching and Learning Methods:
- Lectures / discussion
- Case studies / tutorials / group work
- Self-directed learning / experiential learning / experiments

Literature
- Homburg, C., Marketing Management, (latest edition)
- VertiefungsLiterature (To be announced during the course)
Module no. 213

Title Trade and Services Marketing

Applicability Corresponding sectors, constituent content of the Marketing Master's program

Module type Major module (MM)

Language German

Teaching method Lectures

Frequency weekly

Semester 6th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge Marketing – foundation

Assessment SP

Permitted aids Pocket calculator

Responsible person Prof. Dr. Klaus Gutknecht

Teaching staff Prof. Dr. Klaus Gutknecht, part time lecturers

Learning Objectives / Competencies

Students will be able to recognize the features of trade and services marketing, and understand changes in consumer behavior and the competitive market.

Content

- Features of trade and services marketing
- Changes in consumer behavior and the competitive environment, and the resulting consequences for trade and services marketing
- Types of trade operations and their future prospects
- Strategic options, competitive and positioning advantages, the basis of model approaches and practical examples
- Best practice examples
- Marketing instruments for trade and services, and their application
- Elements of Customer Relationship Management (CRM), approaches to client assessment, measures to increase customer loyalty and attract new customers

Teaching and Learning Methods

- Lectures / discussion
- Case studies / tutorials / group work
- Self-directed learning / experiential learning

Literature

- Gutknecht/Funck/Stumpf
- Kotler/Keller
- Bruhn
- Riekhof
## Module no. 214: B2B Marketing and Sales Management

### Applicability
Business, Marketing, Sales and Customer Management

### Module type
Major module (MM)

### Language
German

### Teaching method
Lectures

### Frequency
Weekly

### Semester
6th Semester

### SWS
4

### ECTS Credits
5

### Workload
50 / 40 / 40 / 20

### Prerequisite knowledge
Marketing – foundation

### Assessment
SP

### Permitted aids
None

### Responsible person
Prof. Dr. Hofmaier

### Literature
- Hofmaier, R. (Hrsg.): Erfolgsstrategien in der Investitionsgüterindustrie
- Pepels, W. (Hrsg.): B-to-B-Marketing

### Learning Objectives / Competencies
Students are enabled to independently develop and apply fundamental B-to-B marketing concepts and methods.

### Content
- Foundations of B-to-B Marketing and Sales Management
- B-to-B marketing analysis
- B-to-B strategy management
- B-to-B marketing program and measures
- Product management and development
- Customer satisfaction and relationship management
- eMarketing (B-to-B) and direct marketing
- Price and conditions management
- Communications management
- International B-to-B marketing
- B-to-B sales management and hit rate optimization

### Teaching and Learning Methods
Seminar-style interactive lessons, working on and applying practice and case studies, case-based workouts and presentations

### Learning Objectives / Competencies
Students are enabled to independently develop and apply fundamental B-to-B marketing concepts and methods.
Learning Objectives / Competencies
The students are enabled to understand the characteristics of eCommerce / eMarketing and interpret current developments. The sub branches of eCommerce / eMarketing can be named and explained. Students are also able to address a topic in depth in a seminar paper. Technical literature (books and journal contributions) is to be evaluated, in addition to practical sources. Finally, students will be able to present their topics. All activities are carried out in English.

Content
- Introduction: general framework and characteristics of eCommerce
- Online buying behavior and shop design (usability)
- Special features of competition in eCommerce, business models in eCommerce, strategic marketing
- Marketing instruments in eCommerce (pricing, service/fulfillment, product and range policies, communication
- Planning and implementation of online media campaigns
- Budgeting and marketing mix, performance marketing
- Performance measurement, tracking
- Mobile commerce
- General: literature research and evaluation, presentation, creation of a technical seminar paper (technical citation method)

Teaching and Learning Methods
- Lectures / presentation / discussion
- Case studies / tutorials / group work
- Self-directed learning / literature study
- Knowledge checks (e.g. multiple choice tests)

Literature
- Chaffey et. al.
- Laudon

Current literature recommendations are given during the course
Module no. | 216
---|---
Title | Brand Management
Applicability | Brand Management in the corporate fields of consumer goods, media, fashion, luxury goods, product and service companies
Module type | Extended module (EM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 7th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | Marketing – foundation
Assessment | PA and paper
Permitted aids | None
Responsible person | Prof. Dr. Thieme
Teaching staff | Prof. Dr. Thieme and part time lecturers

Learning Objectives / Competencies

Elaboration of the theoretical and conceptual foundations of brand management. Understanding of the basic strategies and techniques of brand management. Creation of industry-specific brand analysis and development of case-based brand concepts a sound structural basis or the development of brands and brand portfolios.

Content
- Development of brand awareness
- General framework of brand management
- Target systems of brand management
- Foundational concepts of brand management
- Behavioral and economic effects on brands
- Brand positioning
- Selection and definition of brand strategies
- Expansion and enrichment of brands
- Management of brand portfolios and complex brand architecture
- Fundamental methods of brand controlling

The first part of the course deals with the development of the technical basis for the specialist topic of strategic and operational brand management. The second part is a group-oriented project work on a case study or a recent practical problem of a prominent company.

Teaching and Learning Methods

Methods used in business economics

Models and methods of analysis (research and analysis models):
- Methods of brand-related situation analysis: analysis of customer needs and relevant brand strengths; acquisition of brand identities and image; positioning analysis
- Methods for measuring brand success: brand value measurement methods

Qualitative interpretative methods (expert interviews, questionnaires, standardized surveys):
- Depending on the task, interviews are conducted with experts to explore selected topics and questions
Literature


The current reading list will be announced in the course.
Learning Objectives / Competencies:
On the basis of a realistic simulation model (or by reference to case studies), students are enabled to understand and optimize marketing strategies and measures.

Content
- Marketing analysis
- Marketing strategies
- Marketing programs, instruments and measures
- Marketing controlling

Teaching and Learning Methods:
Seminar-style interactive lessons, simulations, group work, elaboration of concrete case and simulation solutions, papers

Literature
- Meffert, H: "Marketing" (latest edition)
- Kotler, Ph.: "Marketing Management" (latest edition)
## Human Resource Management (220)

<table>
<thead>
<tr>
<th>No.</th>
<th>Core Module (CM)</th>
<th>Major Module (MM)</th>
<th>Expansion Module (EM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>221</td>
<td>Operatives Human Resource Management</td>
<td>Labor and Social Law</td>
<td>Leadership Coaching</td>
</tr>
<tr>
<td>222</td>
<td>Human Resource Marketing</td>
<td>Human Resources and Organizational Development</td>
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<tr>
<td>223</td>
<td></td>
<td>Personnel Controlling and Case Study</td>
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</table>
Module no. | 221
---|---
Title | Operatives Human Resource Management
Applicability | Specialism in personnel management, a core topic for HR Management
Module type | Core module (CM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 5th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | 052 Personnel Management
Assessment | SP
Permitted aids | None
Responsible person | Prof. Dr. Wilhelm Maier
Teaching staff | Prof. Dr. Wilhelm Maier and colleagues

Learning Objectives / Competencies:
Students are enabled to support the "employee" success factor, and perform the necessary processes with appropriate methods.

Content
• Administration of relevant personal data as a core process of operational HR management
• Modern forms of work organization (teleworking, desk sharing etc.)
• Management of working time
• Employee release / downsizing
• Appraisal as the basis of performance measurement
• Tariff and non-tariff remuneration systems
• Operational aspects of international HR management
• Current themes

Teaching and Learning Methods:
Lectures, discussions, case study

Literature
• Christian Scholz: Personalmanagement: Informationsorientierte und verhaltenstheoretische Grundlagen, Verlag Vahlen, 2013
• Ruth Stock-Homburg: Personalmanagement: Theorien – Konzepte – Instrumente, Gabler Verlag, 2010
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Title</td>
<td>Human Resource Marketing</td>
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<td>Responsible person</td>
<td>Prof. Dr. Eckstaller</td>
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<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Eckstaller</td>
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</tbody>
</table>

**Learning Objectives / Competencies:**
By attending the lectures and carrying out the associated self-study and project work, students will gain the following skills and knowledge:

- Knowledge of classical and current tools / techniques of HR marketing and their limits and scope in an operational context
- Awareness of the economic and personal/social needs in staff recruitment and retention
- Multidisciplinary analytical and conceptual skills

**Content**
- Foundations of HR marketing
- The labor market
- General framework of HR marketing
- Instruments and concepts
- Employment types
- Electronic recruiting / social media
- Target group recruiting and marketing in educational institutions
- Talent management and employee (potential) assessment
- Individual and collective selection processes
- Retention
- Employee release / outplacement

**Teaching and Learning Methods:**
Combination of lectures, guest lecturers, role plays, group work and presentations

Media: projector, internet, video

**Literature:**
- Beck, Ch. (Hrsg.): Personalmarketing 2.0: Vom Employer Branding zum Recruiting, 2008
- Bernauer, D. et al.: Social Media im Personalmarketing, 2010
- Usw.
  In addition, relevant journals, studies and other publications will be used.
**Module no.** 223

<table>
<thead>
<tr>
<th><strong>Title</strong></th>
<th>Labor and Social Law</th>
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</thead>
<tbody>
<tr>
<td><strong>Applicability</strong></td>
<td>Business administration courses, and specialisms in personnel management, human resource management</td>
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<td><strong>Module type</strong></td>
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<td><strong>Frequency</strong></td>
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<td>Prof. Dr. Robert Holzapfel</td>
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<tr>
<td><strong>Teaching staff</strong></td>
<td>Prof. Dr. Robert Holzapfel</td>
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</tbody>
</table>

**Learning Objectives / Competencies:**
Students gain a fundamental knowledge and ability to apply German Labor and Social Law to operational HR management situations concerning the development, design, modification and termination of a range of employment types (laborers, employees, executives, trainees, interns, working students).

**Content:**
- Fundamentals of labor law (individual contracts, collective agreements (e.g. Council), German Constitution and EU labor law)
- Individual labor law (parties, justification, avoidance, termination, repercussions)
- Collective labor law (freedom of association, collective bargaining rights, labor disputes and arbitration, industrial relations law, tariff agreement law, labor disputes and arbitration, industrial relations law, co-determination)
- Fundamentals of social insurance in Germany
- Procedural law (legal protection, jurisdiction of labor course, judgment and decision-making procedure)

**Teaching and Learning Methods:**
- Lectures / Discussion
- Case studies
- Group work
- Self-directed learning

**Literature**
- Arbeitsgesetze, Beck Texte, current edition
- Arbeitsrechts-Handbuch, Schaub, current edition
- Marschollek, Günter: Arbeitsrecht. Alpmann und Schmidt Verlag, 2010
- Junker, Abbo: Grundkurs Arbeitsrecht, 2009
<table>
<thead>
<tr>
<th>Module no.</th>
<th>224</th>
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<tbody>
<tr>
<td>Title</td>
<td>Human Resources and Organizational Development</td>
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<tr>
<td>Applicability</td>
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<td>Responsible person</td>
<td>Prof. Dr. Jutta Schweitzer</td>
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<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Jutta Schweitzer and colleagues</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
The students will understand personnel / organizational development as an interdisciplinary function, and its variety of tasks and appropriate instruments.

**Content**
Discussing particular definitions of personnel development and organizational development, knowing their goals, duties and areas of activity and the influence of legal and other factors on them.
Planning of PD-OD,
Identification of opportunities for operational implementation, taking into account specific target groups.
Representation of control / evaluation of PD-OD
Application of learned material in “virtual” exercises

**Teaching and Learning Methods:**
Lectures / discussion
Case studies / tutorials / group work
Self-directed learning

**Literature**
Becker, Manfred: Personalentwicklung Stuttgart 2008
Doppler, Klaus, Lauterburg, Christoph: Change Management. Frankfurt 2010

News articles on current topics will be announced during the course.
Learning Objectives / Competencies:
Students learn the different concepts of controlling in Human Resources, and can implement them in practice, particularly for building and expanding controlling in HR Department.

Content
Understanding fundamental concepts in HR Controlling and discuss them controversy, systematization of different types in human resources controlling
Clarification of responsibilities for HR controlling
Illustration of objectives and duties of HR controlling
Identification of potential sources of information
Explanation of successful implementation concepts for HR controlling in organisations
Knowledge and application of classical (KPI’s) and modern (BSC) tools of personnel controlling

Teaching and Learning Methods:
Lectures / discussion
Case studies / tutorials / group work
Self-directed learning

Literature
DGFP (Hrsg.): Personalcontrolling für die Praxis. 2009
Schulte, Christoph: Personnel Controlling mit Kennzahlen. 2011
Wunderer, Rolf; Jaritz, Andre: Unternehmerisches Personalcontrolling: Evaluation der Wertschöpfung für das Personalmanagement. 2007
Zdrowomyslaw; Norbert (Hrsg.): Personalcontrolling. Gernsbach 2007
Learning Objectives / Competencies:
The students learn about coaching as a development resource for executives, managers and specialists, and the emerging coaching market (suppliers, buyers, institutions, pricing and service models). This includes an understanding of the processes (initiation, target identification, implementation, post-processing, evaluation) and the achievable results (and side-effects) of coaching. Additionally, participants will learn about the latest developments in the coaching industry (e.g. e-coaching, mutual coaching, career coaching).

Special Assessment Requirements:
Topic assignment takes place in the first session of the semester through a common didactically relevant process. A later topic assignment is not possible. Assessment (with grading) is impossible without participation in this first session. If in doubt, please inquire by mail to the lecturer.

Content
- Foundations of coaching (differentiation of coaching from other forms of counseling, goals, formats, developments)
- Coaching – providers, demand, institutions
- Coaching – events and goal-finding process in coaching
- Coaching tools, methods and effects
- Coaching in the portfolio of other tools of personnel development
- Current trends in coaching

Teaching and Learning Methods:
- Lectures / discussion
- Case studies, group work, self-directed learning
- To foster a deeper understanding, coaching sessions are sometimes simulated

Literature
- Christopher Rauen, Handbuch Coaching, Hogrefe Verlag, 2005
• Martin Wehrle, Die 100 besten Coaching-Exercises, Managerseminare Verlag, 2012
Module no. 227
Title Strategic Human Resource Management
Applicability Deeper knowledge of HR / Personnel Management
Module type Extended module (EM)
Language German
Teaching method Lectures
Frequency weekly
Semester 7th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge None
Assessment SP
Permitted aids None
Responsible person Prof. Dr. Maier
Teaching staff Prof. Dr. Maier

Learning Objectives / Competencies:
The students will understand the management of the "employee" success factor and its integration into the (strategic) management of an organization, and thereby develop sustainable concepts for dealing with employees.

Content
- Personnel management as part of corporate strategy and the specifics of strategic personnel management
- Sustainable personnel management as a product of a strategic approach to HR – especially with regard to "age Management", health management, work-life balance
- Fundamentals of the management and motivation of employees
- Modern organizational alignments of personnel management
- International HRH as a particular duty of international companies
- Knowledge management as a function of company personnel work

Teaching and Learning Methods:

Literature
- Personalmanagement nachhaltig gestalten – Anforderungen und Handlungshilfen, DGfP, 2011
- Wissensmanagement als Aufgabe des Personalmanagements von Martin Weinberg von Grin Verlag 2007
- Integriertes Personalmanagement in der Praxis. Prozesse und professionelle Standards, DGfP 2009
## Logistics and Production Management (230)

<table>
<thead>
<tr>
<th>No.</th>
<th>Semester</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
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<td>231</td>
<td>Operations and Process Management</td>
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<td>232</td>
<td>Procurement Logistics and Supply Management</td>
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<td>233</td>
<td>Production Logistics and Logistics Information Systems</td>
<td>4</td>
<td>SP / 90</td>
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<td>234</td>
<td>Supply Chain Management and Distribution Strategies</td>
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<td>SP / 90</td>
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<td>235</td>
<td>Production and Logistics Project Seminar</td>
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<td>236</td>
<td>Logistics and Production Management Case Study</td>
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<td>SP / 90</td>
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<td>237</td>
<td>Selected Problems of Logistics and Production Management</td>
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<td>SP / 90</td>
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Module no. 231
Title Operations and Process Management
Applicability Foundations within the field of Production and Logistics
Module type Core module (CM)
Language German
Teaching method Lectures
Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge 032 (Production and Logistics Management)
Assessment SP
Permitted aids To be announced in lecture
Responsible person Prof. Dr. Krischke, Prof. Steinicke
Teaching staff All professors and part time lecturers specializing in logistics

Learning Objectives / Competencies
Students will understand, from a business administration perspective, the fundamental concepts and methods of production quality and process management.

Content
- Definition and purpose of production and operations management
- Operations strategies (direct)
- Configuration of product, process and resources (design)
- Systems of planning and control (deliver)
- Optimization and continuous improvement (develop)
- Foundations of process management
- Foundations of quality management

Teaching and Learning Methods:
- Lectures / discussion
- Case studies / tutorials / group work

Literature
- Lunau, Design for Six Sigma, Springer 2007
- Bokranz, Produktivitäts-management von Arbeitssystemen, Schäffer-Poeschel, 2006
- Abele, Eberhard, Global Production, Springer 2009
- Stephan Lunau, Six Sigma und Lean Toolset, Springer 2006
- K. Suzaki, Modernes Management in Industriebetrieben, Hanser 1986
- Koren, Global Manufacturing Revolution, Wiley 2010
- Schmitt, Qualitätsmanagement, Hanser 2010
<table>
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<th>Module no.</th>
<th>232</th>
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<tbody>
<tr>
<td><strong>Title</strong></td>
<td>Procurement Logistics and Supply Management</td>
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<tr>
<td><strong>Applicability</strong></td>
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<tr>
<td><strong>Teaching staff</strong></td>
<td>Prof. Dr. Klug</td>
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</table>

**Learning Objectives / Competencies:**
This course promotes knowledge for planning, management and control of material and information flow relationships between suppliers and manufacturers in the procurement field.

**Content**
- Bullwhip effect
- Inbound transport management
- Logistics service providers and freight carrier management
- Supplier integration
- Logistics planning in the product development process
- Sourcing strategies
- Standard delivery concepts
- Strategic purchasing
- Container management

**Teaching and Learning Methods:**
- Lectures / discussion
- Case studies / tutorials / group work

**Literature**
- Schulte, Ch.: Logistik – Wege zur Optimierung der Supply Chain, 5th edition, Verlag Vahlen, München 2009
Module no. 233  
Title Production Logistics and Logistics Information Systems  
Applicability Expanded studies in the competency field of production and logistics  
Module type Major module (MM)  
Language German  
Teaching method Lectures  
Frequency weekly  
Semester 6th Semester  
SWS 4  
ECTS Credits 5  
Workload 50 / 40 / 40 / 20  
Corresponding courses None  
Prerequisite knowledge None  
Assessment SP  
Responsibility person Prof. Dr. Dandl, Prof. Dr. Krischke  
Teaching staff All specialist professors and part time lecturers  

Learning Objectives / Competencies
The students learn procedures for the planning, management and control of complex material flow processes in production. They obtain skills in the assessment of system behavior in order to recognize the main levers. Additional elements and functional knowledge of the processes is gained through the use of standard business software that is widely used in logistics and production management companies. Additionally understanding is gained of the structure, functions and processes of the IT systems used. The course includes acquisition of skills for the configuration and evaluation of IT-supported processes in the field of logistics and production management.

Content
- Fundamentals of production logistics:
  - Overview of the processes, functions and basic concepts of planning and control in production processes
  - Discussion of the development stages of established production planning and control methods
  - Distinction between popular ERP systems and modern APS systems
  - Similarities and differences between PPS systems in various industries (e.g. MRPII, variant-oriented, lean/JIT, process-oriented concepts)
- Selected building blocks of production logistics, e.g.:
  - Sales & operations planning
  - Program planning
  - Material requirements planning
  - Capacity planning
  - Production control
- Processes and master data using examples from SAP ERP systems:
  - Introduction to SAP ERP
  - Selected production planning and control processes
  - Selected procurement and purchasing processes
  - Selected sales and distribution processes

Teaching and Learning Methods
- Lectures / discussion
- Case studies / tutorials / group work
- Experiments

Literature
- Schönsleben, Integrales Logistikmanagement, Springer 2007
- Jodlbauer, Produktionsoptimierung, Springer 2008
- Lödding, Verfahren der Fertigungssteuerung, Springer 2008
Module no. 234
Title Supply Chain Management and Distribution Strategies
Applicability Expanded studies in the competency field of production and logistics
Module type Major module (MM)
Language German
Teaching method Lectures Frequency weekly
Semester 6th Semester
SWS 4
ECTS Credits 5 Workload 50 / 40 / 40 / 20
Corresponding courses None Prerequisite knowledge 032 (Production and Logistics Management)
Assessment SP Permitted aids To be announced in lecture
Responsible person Prof. Dr. Dandl, Prof. Dr. Krischke
Teaching staff All specialist professors and part time lecturers

Learning Objectives / Competencies
Students learn strategic concepts in the field of supply chain management as well as of the necessary IT functionalities. They acquire skills for the planning, management and control of material and information flows between manufacturer and customer.

Content
- Supply chain management:
  - Development phases and characteristic forms of supply chain management
  - Issues in tactical and operational implementation
  - Description of tasks in networked planning
  - Implementation and control of logistics systems, with particular emphasis on the necessary IT structures and systems
  - Coordination through contracts
  - Risk management in supply chains
- Distribution logistics:
  - Foundations
  - Structure of distribution systems
  - Planning of national and international distribution systems (focusing on the consumer device industry)

Teaching and Learning Methods
- Lectures / discussion
- Case studies / tutorials / group work
- Self-directed learning

Literature
- Christopher, Logistics and Supply Chain Management, Prentice Hall 2010
- Chopra, Supply Chain management, Pearson, 2009
- Hoppe/Conzen, Europäische Distributionsnetzwerke, Wiesbaden 2002
Module no. 235

Title Production and Logistics Project Seminar

Applicability Expanded studies in the competency field of production and logistics

Module type Major module (MM)

Language German

Teaching method Lectures Frequency Block course

Semester 6th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge 231 und 232

Assessment PA

Permitted aids To be announced in lecture

Responsible person Prof. Dr. Krischke, Prof. Steinicke

Teaching staff All specialist professors and part time lecturers specializing in logistics

Learning Objectives / Competencies:
The students should apply the knowledge acquired in the 6th semester to practical examples, and thereby consolidate and extend understanding of these methods. In addition, the basics of project management and the scientific work should be applied.

Content
Specific content will be announced by the respective lecturers, and may include:

- Conception and configuration of a production layout
- Process analysis according to the Six Sigma approach
- Introducing a quality management system
- Designing a supply and distribution network
- Implementing an APS system
- Application of SCOR methodology

Teaching and Learning Methods:

- Group work
- Self-directed learning

Literature
Depends on the current project topic
Module no. | 236
Title | Case Study from Production and Logistics Management
Applicability | Specialization in industry and/or technology-oriented specialisms in the field of production and logistics management
Module type | Extended module (EM)
Language | German
Teaching method | Project study
Frequency | Block course
Semester | 7th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | 231 and 232
Assessment | PA
Permitted aids | To be announced in lecture
Responsible person | Prof. Dr. Klug, Prof. Dr. Schneider
Teaching staff | All professors and part time lecturers specializing in logistics

Learning Objectives / Competencies:
Based on practical simulation models and case studies, students will gain an understanding of production and logistics management strategies and measures.

Content
Working through selected case studies and simulations that require an integrated application of previously acquired fundamental knowledge of logistics and production management.

The selection of topics is determined by the specific requirements and aspects of the case study and simulation worked on.

Teaching and Learning Methods:
The participants will work through tasks in groups to learn from their mistakes and reflect on their own performance.

Literature
Variable according to the current topic
### Module no. 237

**Title**: Selected Problems of Logistics and Production Management

**Applicability**: Specialization in industry and/or technology-oriented specialist topics in the field of production and logistics management

**Module type**: Extended module (EM)

**Language**: German

**Teaching method**: Lectures

**Frequency**: weekly

**Semester**: 7th Semester

**SWS**: 4

**ECTS Credits**: 5

**Workload**: 50 / 40 / 40 / 20

**Corresponding courses**: None

**Prerequisite knowledge**: SP-6th semester lecture

**Assessment**: SP

**Permitted aids**: To be announced in the lecture

**Responsible person**: Prof. Dr. Schneider, Prof. Dr. Steinicke

**Teaching staff**: All professors and part time lecturers specializing in logistics

### Part 1: Status and Trends of Industrial Manufacturing Technologies

#### Learning Objectives / Competencies

The students should learn the basics of the “technical world” of industrial production, thereby building a bridge to their future technology colleagues, and getting a better understanding of their thinking and planning.

#### Content

- Description of the structure and function of the main processes in technical industrial production systems, including the peripheral systems of transportation, handling, storage and quality assurance.
- Presentation of the most common types of (factory) materials which are machined in industrial production.
- Explanation of the main economic parameters, which must be considered when investing in or planning the use of these technical systems.
- Presentation of the interdependencies of the featured production systems with other elements in the value chain.
- Assessment of production-relevant consequences of mega-trends in industrial production.

#### Teaching and Learning Methods:

- Lectures
- Video material
- Exhibits

#### Literature

For all courses detailed teaching notes are available for download. Detailed literature lists will also be available.
Part 2: Strategic Purchasing

Learning Objectives
The students acquire knowledge of fundamental concepts and methods for the design, management and development of corporate purchasing strategies, and are able to apply these in context.

Content
1. Organizational forms in strategic purchasing
2. Processes
   – Core processes in strategic purchasing
   – Interfaces in operational buying (procurement)
3. Methods
   – Supplier management
   – eAuctions and eProcurement
   – Global value sourcing
4. Employees
   – Leadership
   – Skills
   – Development

Teaching and Learning Methods
– Lectures
– Group work

Literature
### Accounting / Controlling (240)

<table>
<thead>
<tr>
<th>No.</th>
<th>Core Module (CM)</th>
<th>Major Module (MM)</th>
<th>Expansion Module (EM)</th>
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<tr>
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<td>Semester</td>
<td>SWS</td>
<td>Form of assessment / duration</td>
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<tr>
<td>241</td>
<td>Individual Financial Statements According to HGB and IRFS</td>
<td>4</td>
<td>SP / 90</td>
</tr>
<tr>
<td>242</td>
<td>Budgeting</td>
<td>4</td>
<td>SP / 90</td>
</tr>
<tr>
<td>243</td>
<td>Consolidated Financial Statements According to HGB and IRFS</td>
<td>4</td>
<td>SP / 90</td>
</tr>
<tr>
<td>244</td>
<td>Financial Statement Analysis and Business Valuation</td>
<td>4</td>
<td>SP / 90</td>
</tr>
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<td>245</td>
<td>Fundamentals of Auditing and Case Study</td>
<td>4</td>
<td>SP / 90</td>
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<tr>
<td>246</td>
<td>Computer-Supported Controlling</td>
<td>4</td>
<td>STA</td>
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<td>247</td>
<td>Accounting and Controlling Simulation</td>
<td>4</td>
<td>PA</td>
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</tbody>
</table>
Module no. 241
Title Financial Statements According to HGB and IFRS
Applicability This module is a prerequisite for further specialist courses in the accounting and controlling specialization, and for later activity in the field of accounting and auditing
Module type Core module (CM)
Language German
Teaching method Lectures
Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge Bookkeeping and accounting
Assessment SP
Permitted aids HGB, IFRS texts
Responsible person Prof. Dr. Rodt, Prof. Dr. Schwarzmann
Teaching staff Prof. Dr. Rodt, Prof. Dr. Schwarzmann, part time lecturers

Learning Objectives / Competencies:
Students learn to properly record and account for business transactions and prepare financial statements according to the rules of national and international accounting. They should also be able to identify the differences between national and international accounting, and make transitions between the two accounting standards.

Content
The principles set out in national accounting law and in international accounting standards are comprehensively compared and critically assessed. Knowledge acquired in the first semester of bookkeeping and accounting in accordance with HGB will be used as a basis for comparison with IFRS accounting standards, and further enhanced.
First is an introduction to the fundamentals and principles of international accounting and its institutional framework. Participants learn about the content of information required in IFRS calculations: balance sheets, statements of comprehensive income, cash flows and changes in equity are developed and illustrated with real examples. Based on this, the national and international accounting rules of the most important positions in the balance sheet are further illustrated by numerous examples:

- **Tangible and intangible assets**
  - Property and equipment
  - Non-physical assets
  - Real estate as a financial investment
  - Leasing
- **Deferred taxation**
- **Inventories and long-term construction contracts**
- **Financial instruments**
  - Primary financial instruments
  - Derivative financial instruments
  - Hedging transactions
- **Equity**
  - The distinction between equity and debt capital
  - Other forms of equity
  - Share-based remuneration systems
- **Debt capital**
  - Liabilities
  - Provisions
  - Pension and employee benefits

Teaching and Learning Methods:
Lectures
Discussion / case studies / tutorials / group work

**Literature**

- Steiner, E./ Orth, J. / Schwarzmann, W.: Jahresabschluss und Konzernabschluss nach HGB und IFRS – Exercisessbuch
Module no. 242
Title Budgeting
Applicability Improved knowledge of management accounting
Module type Core module (CM)
Language German
Teaching method Lectures
Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses 246, 247
Prerequisite knowledge Cost & management accounting
Assessment SP
Permitted aids Pocket calculator
Responsible person Prof. Dr. Körbs, Prof. Dr. Trauttmansdorff
Teaching staff Prof. Dr. Körbs, Prof. Dr. Trauttmansdorff

Learning Objectives / Competencies:
Students are enabled to apply current controlling, cost accounting and cost management methods to supply decision support and indicators to corporate management, and to identify and show relationships between corporate planning, supervision and control.

Content
- The controller's role in an enterprise
  Controlling and management / goal, planning, control and information systems / tasks of controlling / controlling systems / coordination tools of controlling / strategic and operative controlling
- Process-oriented cost accounting
  Varied conditions for cost accounting / activity-based costing / configuration of activity-based costing / process-oriented calculation
- Target cost planning and control
  Characteristics of target cost management / critique of target cost management assumptions / calculation purposes of life-cycle calculation / top-down budgeting
- Budgets and cost accounting
  Budgets and their functions / construction of budget costs and income statements / organizational prerequisites for cost planning / cost planning methods / operating budget system / coordination of budgeting
- Budget control and variance analysis
  Purposes of cost control / control in fixed cost accounting / control in variable cost accounting / control in marginal costing / control in process costs
- Transfer pricing
  Divisional organization structure and income statements / transfer pricing and profit center / accounting purposes of transfer pricing / technicalities of transfer pricing / types of transfer pricing
- Indicators and balanced scorecard
  From metrics to performance measurement / Return on Investment for control of profit centers / Economic Value Added / construction of balanced scorecard / balanced scorecard and strategic indicator systems

Teaching and Learning Methods:
- Lectures
- Case studies

Literature
Detailed literature lists will be provided in the course.
Selected literature:
- Horvath, P.: Controlling, current edition, München,
• Peemöller K.: Controlling, current edition, Herne
• Reichmann, T.: Controlling mit Kennzahlen und Managementberichten, current edition, München
• Witt F.-J.: Controlling, current edition, Stuttgart
• Ziegenbein, K.: Controlling, current edition, Ludwigshafen
Module no. 243  
Title Consolidated Financial Statements According to HGB and IFRS  
Applicability This module is technical prerequisite for employment in corporate accounting (as well as for further degrees e.g. Masters in Finance / Accounting).  
Module type Major module (MM)  
Language German  
Teaching method Lectures  
Frequency weekly  
Semester 6th Semester  
SWS 4  
ECTS Credits 5  
Workload 50 / 40 / 40 / 20

Learning Objectives / Competencies:  
Students are enabled to create, interpret and analyze consolidated financial statements according to national and international accounting principles.  
They gain solid fundamental knowledge of group accounting according to HGB and IFRS, which can be applied in corporate accounting and auditing firm.

Content:
- Fundamentals and principles of group accounting  
  - Economic and legal foundations  
  - Establishment requirements  
  - Scope of consolidation  
  - Unification of separate financial statements  
  - Foreign currency conversion  
  - Organization of consolidated financial statements, software support  
- Methods and techniques of consolidated financial statements  
  - Capital consolidation  
  - Debt consolidation  
  - Elimination of interim earnings  
  - Expense and income consolidation  
  - Quota and equity consolidation  
  - Deferred tax assets  
- Management reporting, appendix and supplementary calculations (cash flow statement, segment reporting, equity change accounting)

Teaching and Learning Methods:  
- Lectures  
- Discussion, case studies  
- Tutorials  
- Group work

Literature:  
Detailed reading lists will be provided during the course:  
• Coenenberg, A. G. and others: Jahresabschluss und Jahresabschlussanalyse, current edition, Stuttgart
• Steiner, E./Orth, J./Schwarzmann, W.: Konzernrechnungslegung nach HGB und IFRS. Stuttgart.
Module no. | 244
--- | ---
Title | Balance Sheet Analysis / Business Valuation
Applicability | Deepened knowledge in accounting; analysis of balance sheets
Module type | Major module (MM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 6th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20

Corresponding courses | Financial Statements according to HGB and IFRS
Prerequisite knowledge | Fundamentals of business administration, bookkeeping and accounting
Assessment | SP
Permitted aids | Pocket calculator
Responsible person | Prof. Dr. Rodt / Dr. Trauttmansdorff
Teaching staff | Prof. Dr. Rodt / Dr. Trauttmansdorff

Learning Objectives / Competencies

**Part 1:**
The students are enabled to analyze and compare published financial statements based on their structure and varying metrics.

**Part 2:**
Students create an integrated P&L and balance sheet model.

**Part 3:**
- The students are enabled to use a range of methods to determine the potential value of a company.

Content

**Part 1:**
The key areas of financial statement analysis are illustrated step by step:
- Preparation of balance sheet, income statement and notes
- Analysis of results based on key performance indicators such as operating performance, personnel costs intensity, gross margin, EBIT
- Profitability analysis using return ratios such as return on sales, DuPontBaum, return on total assets
- Investment / asset structure analysis based on wealth indicators such as total asset turnover, scope of inventory, accounts receivable…
- Financing / capital structure analysis based on equity and debt ratio
- Liquidity analysis based on liquidity levels, cash flow and cash flow statement

**Part 2:**
On the basis of knowledge acquired in part 1, the students create an integrated P&L and balance sheet model.

**Part 3:**
Using a range of methods, a possible company value can be determined and mapped in the integrated model.
- Causes of company valuation
- Capitalization rate (cost of equity (CAPM, multi-factor model), borrowing costs, weighted average cost of capital (WACC))
- Methods of business valuation
  - Intrinsic value method
  - Liquidation proceedings
  - Income approach
  - Averaging method
  - Adjusted present value
  - Real options
‘Sum of the parts’ valuation

With specialism in the discounted cash flow method

- Indicators of company valuation
  (e.g. price-earnings ratio, cash flow per share, market capitalization...)

Teaching and Learning Methods

- Lectures
- Case studies
- Creation of customized Excel model

Literature

- Gräfer, H.: Bilanzanalyse, current edition, nwb Studium
- Ernst, D., Schneider, S., Thielen, B.: Unternehmensbewertungen erstellen und verstehen, current edition, Vahlen
- Ballwieser, Unternehmensbewertung, Prozeß, Methoden und Probleme, current edition, Schäffer-Poeschel
- Vorlesungsbegleitendes Skriptum / Weitere aktuelle Literaturehinweise in der Veranstaltung
**Module no.** 245

**Title** Fundamentals of Auditing and Case Study

**Applicability** This module is a specialized prerequisite for employment in the field of auditing (and further Master’s degrees in finance / accounting / auditing)

**Module type** Major module (MM)

**Language** German

**Teaching method** Lectures

**Frequency** weekly

**Semester** 6th Semester

**SWS** 4

**ECTS Credits** 5

**Workload** 50 / 40 / 40 / 20

**Corresponding courses** Financial Statements according to HGB and IFRS

**Prerequisite knowledge** External accounting

**Assessment** SP

**Permitted aids** HGB

**Responsible person** Prof. Dr. Schwarzmann

**Teaching staff** Prof. Dr. Schwarzmann, Prof. Dr. Rodt, part time lecturers

### Learning Objectives / Competencies

The students are enabled to understand the risk-based audit approach and to implement it in practice, to examine business processes and assess the internal control system of enterprise, and to implement testing techniques in the context of the annual audit. The students will additionally know the basics of the annual audit.

### Content

- Objectives of the audit
- The risk-based audit approach
- Planning the annual audit: case study to develop an auditing strategy and program
  - Analysis of the business, legal and economic environment of the client
  - Analysis of current financial and economic information
  - Assessment of inherent risks
  - Preliminary assessment of the internal control system
  - Determination of materiality
  - Personnel and timing
- Internal control system case study
- Statement-related audit procedures
  - Analytical procedures
  - Auditing techniques and methods in the auditing of selected balance sheet items
  - Audit documentation
  - System of audit working papers
  - Auditing software
- Audit report and audit certificate
  Comprehensive auditing case study (in collaboration with a Big Four company)

### Teaching and Learning Methods

- Lectures
- Discussion, case studies
- Tutorials
- Group work

### Literature

• Institut der Wirtschaftsprüfer (Hrsg.): IDW Prüfungsstandards (IDW PS), IDW Stellungnahmen zur Rechnungslegung (IDW RS), IDW Standards (IDW S), IDW Prüfungs- und IDW Rechnungslegungshinweise (IDW PH und IDW RH), aktueller Stand, Düsseldorf

• Institut der Wirtschaftsprüfer (Hrsg.): Wirtschaftsprüfer Handbuch, 2 Bände, current edition, Düsseldorf.


• Wysocki, K.v.: Wirtschaftliches Prüfungswesen Band I-III, current edition, München
Learning Objectives / Competencies
The students will be able to record operational processes in numbers, analyze the amounts determined for decision making and control purposes, understand the tools for planning and control in the company and participate as steering instruments in companies in the construction of information and control systems.

Content
- Use and employment of ERP software for accounting and controlling
- Master data CO, MM, SD, PPS
- Bookings and value flow
- Reporting and layout
- Calculation
- CO – PA
- SAP architecture
- SAP logic (company code, factory etc.)

Teaching and Learning Methods
Lectures
IT tutorials

Literature
Reading lists will be announced in the course
Module no. 247
Title Accounting and Controlling Simulation
Applicability Enhanced knowledge of management accounting and budgeting
Module type Extended module (EM)
Language English
Teaching method Project study
Frequency weekly
Semester 7th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20

Corresponding courses 242
Prerequisite knowledge Bookkeeping and Accounting, Management Accounting
Assessment PA
Permitted aids Pocket calculator, PC
Responsible person Prof. Dr. Körbs
Teaching staff Prof. Dr. Körbs / Prof. Dr. Trauttmansdorff

Learning Objectives / Competencies
- Students apply strategic and operational controlling instruments to a simplified but realistic business model, and thereby gain practical experience in a safe environment. Students present their results and decision-making process in English.

Content
TOPSIM simulation - Global Management specifies a situation in which the students act as board members of an Electronic Manufacturing Services (EMS) company. Their task is to develop a global corporate strategy. Taking into account the overall economic situation, they are responsible for all business decisions.

Teaching and Learning Methods

Literature
TOPSIM seminar materials
## Project Consulting and Project Management (250)

<table>
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<tr>
<th>No.</th>
<th>Core Module (CM)</th>
<th>Semester</th>
<th>SWS</th>
<th>Form of assessment / duration</th>
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<td>251</td>
<td>Leadership of Change Management Projects</td>
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<td>2</td>
<td>StA</td>
<td>5</td>
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<tr>
<td>252</td>
<td>Fundamentals of Project Management</td>
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<td>StA</td>
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<td><strong>Major Module (MM)</strong></td>
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<td>253</td>
<td>Process and Quality Management</td>
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<td>5</td>
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<tr>
<td>254</td>
<td>Management and Information Systems</td>
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<td>255</td>
<td>Compliance Management</td>
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<td><strong>Expansion Module (EM)</strong></td>
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<td>256</td>
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<td>257</td>
<td>Consulting Methods – Case Study</td>
<td></td>
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<td>5</td>
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</table>
Module no. 251

Title Leadership of Change Management Projects

Applicability For all business administration courses

Module type Core module (CM)

Language German

Teaching method Seminar

Frequency weekly

Semester 5th Semester

SWS 2

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge None

Assessment StA

Permitted aids None

Responsible person Prof. Dr. Wolfgang Habelt

Teaching staff Prof. Dr. Wolfgang Habelt, Mathias Strobl

Learning Objectives / Competencies:
The students should better understand the roles and requirements of a manager, as preparation for either a leadership position early on, or that of a “professional consultant” acting as a manager’s “right hand”. Students learn how a manager can produce “change” i.e. how to structure persuasive and professional “change concepts”, generate employee interest and communicate emotional commitment to the concept.

Content
- Aspects of change project leadership
  - Triggers and targets of change projects
  - Reasons for change project failure
  - The role of leadership in change projects
  - Instruments of change management

- Communication in change management projects
  - Principles of successful management of change projects
  - The importance of communication in change projects
  - The role of management and executives in communication
  - Critical success factors of communication in change management
  - Fundamental approach to communication strategy development

Teaching and Learning Methods:
- Lectures on the building blocks of change management
- Case studies
- Practical examples (current press reports / company examples)
- Presentation of study results
- Interviews / surveys in business practice

Procedural notes: each student works independently on a managerial problem situation and develops an application-oriented consulting approach with a striking design, which will be presented in a talk. In this, the students have to carry out an empirical study (interviews, online survey). The lecturer provides knowledge of the subject and support in the design and realization of a professional presentation.

Literature
• Cameron, Esther & Green, Mike 2009: Making Sense of Change Management – A complete guide to the models, tools & techniques of organizational change. 2nd edition. London.
Module no. | 252
---|---
Title | Fundamentals of Project Management
Applicability | For all business administration courses
Module type | Core module (CM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 5th Semester
SWS | 4
ECTS Credits | 5
Corresponding courses | None
Prerequisite knowledge | None
Assessment | StA
Permitted aids | None
Responsible person | Prof. Dr. Lars Brehm
Teaching staff | Prof. Dr. Lars Brehm, external lecturers

Learning Objectives / Competencies:
- The students learn the basics of project work and are enabled to structure, carry out and complete projects.

Content
- Fundamental terms and concepts in project management, initiation and definition
- Project team - requirements
- Project planning
  - Planning processes
  - Work breakdown structure
  - Risk management
  - Estimations
  - Time and schedule planning
  - Network planning techniques
  - Work force planning
  - Cost- / benefit analysis
  - Quality management
- Project monitoring and controlling
  - Plan / actual comparison
  - Status analysis
  - Earned value analysis
  - Milestone trend analysis
  - Status and action lists
  - Change management
  - Reviews / audit
- Project closure
  - Project approval
  - Project closure
- Agile project management (demonstrated with SCRUM)

Teaching and Learning Methods:
Lectures
Case study
Tutorials

Stand: 04.02.2015
Literature

Module no. 253

Title Process and Quality Management

Applicability For all business administration courses

Module type Major module (MM)

Language German

Teaching method Lectures

Frequency weekly

Semester 6th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 20 / 40

Corresponding courses None

Prerequisite knowledge None

Assessment StA

Permitted aids None

Responsible person Prof. Dr. Lars Brehm

Teaching staff Prof. Dr. Lars Brehm / External lecturer Prof. Dr. Jamin

Learning Objectives / Competencies:
Students learn the success factors of effective process and quality management and the path to quality certification. They will understand the principles of successful business process management and process optimization, and are able to describe and analyze business processes from different relevant business perspectives.

Content
- Introduction: what are the processes / business processes, how must "quality" be understood today, and what is the role of QM models and business processes to sustainably increase the competitiveness of companies?
- Business process identification and analysis
- Business process modeling with BPMN
- Business process controlling and optimization
- Business processes and workflow management incl. process simulation
- Quality management according to ISO standard 9000ff, audits, certification
- Business excellence – sustainable increases in competitiveness with the EFQM model

Teaching and Learning Methods:
Lectures
Case study

Literature
<table>
<thead>
<tr>
<th>Module no.</th>
<th>254</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Management and Information Systems</td>
</tr>
<tr>
<td>Applicability</td>
<td>For all business administration courses</td>
</tr>
<tr>
<td>Module type</td>
<td>Major module (MM)</td>
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<td>ECTS Credits</td>
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<tr>
<td>Workload</td>
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<tr>
<td>Corresponding courses</td>
<td>None</td>
</tr>
<tr>
<td>Prerequisite knowledge</td>
<td>None</td>
</tr>
<tr>
<td>Assessment</td>
<td>StA (in English or German)</td>
</tr>
<tr>
<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Lars Brehm</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Lars Brehm, External lecturers</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**

The students should
- Understand the importance and influence of information in companies
- Understand how business administration tasks are supported by information processes and information systems
- Learn to distinguish between operational and analytical requirements and their supporting IT-systems
- Practice approaches to the integration of information management in enterprises

**Content**

- Foundations:
  - Information and control
  - Data and data models
  - Information requirements and systems
  - Integration of processes and IT systems
- The role of IT in management
- Models for IT integration in company development
- Examples of operational and strategic information needs, and appropriate IT architecture
- Selected and current problems from the fields of:
  - ERP SAP R/3 logistics and finance
  - Business intelligence
  - Customer relationship management with Salesforce.com
  - Force.com – Development of a PaaS application

**Teaching and Learning Methods:**

- Lectures
- Case study
- Tutorials

**Literature**


Further literature will be announced in the course.
Module no. 256
Title Project Management – Case Study
Applicability For all business administration courses
Module type Extended module (EM)
Language English
Teaching method Project
Frequency Block course
Semester 7th Semester
SWS 4
ECTS Credits 5
Workload 50 / 10 / 30 / 60
Corresponding courses None
Prerequisite knowledge Basic knowledge of project management
Assessment PA
Permitted aids None
Responsible person Prof. Dr. Cichon
Teaching staff External Teacher

Learning Objectives / Competencies:
The aim of the module is to train students in the use of work practices and techniques of project management through situational learning based on a concrete, complex project in the field of business information systems under realistic conditions.

Students acquire the ability to employ suitable solution-oriented work practices and techniques of project management, implementing theoretically mediated teaching content in specific projects.

Content
Project planning refers to resources, costs and time; it also requires the definition of skills, consideration of risks such as personal failure, as well as project communication, motivation and team cohesion.

By reflecting on their own decisions and mistakes, students learn what could have been done better.

Teaching and Learning Methods:
Lectures
Case study
Presentation

Literature
- Süß G., Ehrl-Gruber B.: Praxishandbuch Projectmanagement, WEKA, Augsburg
- Kellner H.: Die Kunst DV-Projecte zum Erfolg zu führen, Hanser, München
- DeMarco T., Lister T.: Wien wartet auf dich, Hanser, München
- DeMarco T.: Der Termin, Hanser, München

For a current reading list and further information see the website.
Module no. 257
Title Consulting Methods – Case Study
Applicability For all business administration courses
Module type Extended module (EM)
Language German
Teaching method Lectures
Frequency weekly
Semester 7th Semester
SWS 4
ECTS Credits 5
Workload 50 / 10 / 50 / 40
Corresponding courses None
Prerequisite knowledge None
Assessment Seminar paper
Permitted aids None
Responsible person Prof. Dr. Günzel
Teaching staff Prof. Dr. Hofmann

Learning Objectives / Competencies:
Students are enabled to evaluate, select, and apply the practices of management consulting. Another goal is training in the use of work practices and techniques in real or realistic counseling situations.

Content
The students learn
- Areas and expertise and capabilities: management, process, organization and strategy or IT consulting
- Necessary consulting skills

Students practice the independent generation of (elements of) consulting results.

The students learn about a range of consulting situations
- Project planning
- Contract execution
- Project management
- Communication within the team and with the customer
- Customer management
- Quality management
- Teamwork
- Development of high quality results

Teaching and Learning Methods:
Lectures
Project work
Presentations

Literature
- Niedereichholz, C.: Unternehmensberatung Bd. 2: Auftragsdurchführung und Qualitätssicherung, Oldenbourg, 2008,
- Niedereichholz, C.: Unternehmensberatung Bd. 1: Beratungsmarketing und Auftragsakquisition, Oldenbourg, 2004,
- Bamberger, I.: Strategische Unternehmensberatung. Konzeptionen – Prozesse – Methoden, Gabler, 2005
### Taxation (260)

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<thead>
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<td>261</td>
<td>Tax Accounting Law and Trade Tax</td>
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<td>262</td>
<td>Corporate Tax and Advanced Income Tax</td>
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<td>263</td>
<td>Advanced VAT (EU) and Inheritance Tax</td>
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<td>264</td>
<td>Auditing and Company Formation</td>
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<td>265</td>
<td>Partnerships and International Tax Law</td>
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<tr>
<td>266</td>
<td>General Fiscal Code and Customs Law</td>
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<td>SP</td>
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<tr>
<td>267</td>
<td>Case Study and German Reorganization Tax Law</td>
<td>4</td>
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</table>
Module no. 261
Title Tax Accounting Law and Trade Tax

Applicability The basis of all tax and business advisory study orientations, controlling, financing, taxation, accounting, auditing
Module type Core module (CM)
Language German
Teaching method Lectures
Frequency weekly
Semester 5th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20

Corresponding courses None
Prerequisite knowledge Foundations of fiscal and trade law
Assessment SP
Permitted aids Tax law, tax regulations, HGB, decrees
Responsible person Prof. Dr. Huber-Jahn
Teaching staff Prof. Dr. Huber-Jahn

Learning Objectives / Competencies
The students are enabled to independently calculate trade tax and create tax balance sheets for a sole proprietorship, a partnership and a limited liability company.

Content
• Company accounting and taxation
• Special problems of accounting
• Tactics and policy for balance sheet optimization
• Tax structuring in financial statements
• Tax optimization of business processes
• Tax factors in the choice of legal structure and form of the company
• Essentials of business tax
• Case studies in tax accounting law and business tax

Teaching and Learning Methods:
• Lectures / discussion / guest speakers
• Media: projector, internet, flipchart

Literature
• Coenenberg/Haller/Schultze: Jahresabschluss und Jahresabschlussanalyse (Schäfer/Pöschel Verlag), current edition
• Falterbaum/Beckmann/Bolk: Grüne Reihe. Bd. 10, Buchführung und Bilanz (Fleischer Verlag), Achim, current edition
• Federmann: Bilanzierung nach Handelsrecht und Steuerrecht (Schmidt Verlag) Berlin, current edition
• Hayn/Waldersee/Benzel: HGB-BilMoG/Steuerbilanz im Vergleich (Schäfer/Pöschel Verlag), current edition
• Spangemacher: Grüne Reihe. Gewerbesteuer, Bd. 5 (Fleischer Verlag), Achim 12. Current edition
• Stobbe: Steuern kompakt, current edition
• Sicherer, Klaus von: Bilanzierung im Handels- und Steuerrecht. Gabler Verlag current edition
• Vollmuth: Bilanzen richtig lesen, verstehen, gestalten (Haufe Verlag) current edition
• Steuergesetze, -richtlinie, -erlasses, current edition
<table>
<thead>
<tr>
<th>Module no.</th>
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<tr>
<td>Title</td>
<td>Corporation Tax and Advanced Income Tax</td>
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<tr>
<td>Applicability</td>
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<td>Permitted aids</td>
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</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Kießling, Prof. Dr. Ruhnke</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Kießling, Prof. Dr. Ruhnke</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies**

Students will be able to recognize and solve fundamental corporate income tax and further income tax problems and to compare both judicial and administrative opinion.

**Content**

- Overview of personal corporate tax liability
- Determination of taxable income for the corporation, reflecting current administrative instructions and legislation
- Deepening of income tax knowledge
- Dealing with case law at the level of state and federal financial courts

**Teaching and Learning Methods**

- Lectures

**Literature**

- „Steuer und Studium“, NWB Verlag Herne
- „NWB“, NWB Verlag Herne
- „Deutsches Steuerrecht“, Beck Verlag München
- BMF v. 08.12.2011, BStbl 2011, S. 1279 Zweifelsfragen zur Überführung und Übertragung von einzelnen Wirtschaftsgütern nach § 6 Abs. 5 EStG
- Fink, Christian; Schultze, Wolfgang; Winkeljohann, Norbert Bilanzpolitik und Bilanzanalyse nach neuem Handelsrecht, Schäffer-Poeschel Verlag, Stuttgart 2010
- Scheffler, Wolfram Besteuerung von Unternehmen II: Steuerbilanz, C. F. Müller, Heidelberg 2011, 7. Auflage
- Schneeloch, Dieter Betriebswirtschaftliche Steuerlehre Band 1: Besteuerung, Vahlen, München 2011, 6. Auflage
- Schneeloch, Dieter Betriebswirtschaftliche Steuerlehre Band 2: Betriebliche Steuerpolitik, Vahlen, München 2009, 3. Auflage
- Wehrheim, Michael; Renz, Anette Die Handels- und Steuerbilanz: Bilanzierung, Bewertung und Gewinnermittlung, Vahlen, München 2011, 3. Auflage
- Wißborn, Jan-Peter

Further information will be provided during the course – a flexible approach is required due to changes in legislation
Module no. | 263
---|---
Title | Advanced VAT (EU) and Inheritance Tax
Applicability | The basis of all tax and business auditing study orientations, controlling, accounting
Module type | Major module (MM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 6th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | Foundations of taxation
Assessment | SP (MC)
Permitted aids | Legislation and tax regulations
Responsible person | Prof. Dr. Huber-Jahn, Prof. Dr. Scharl
Teaching staff | Prof. Dr. Huber-Jahn, Prof. Dr. Scharl

Learning Objectives / Competencies
On the basis of practice cases students are enabled to recognize sales tax and inheritance tax issues and relationships, and independently develop solutions.

Content
Instructional and practical case studies from the fields of sales tax, the foundations of estate and inheritance tax, and design options for anticipated succession

Teaching and Learning Methods
- Lectures / discussion
- Case studies / tutorials / group work / guest speakers
- Media: projector, internet

Literature
- Steuergesetze und –richtlinien latest edition
- Jacobs/Scheffler: Corporate Taxation und Rechtsform, current edition
- Scheller/Zeilfelder: Erbschaftsteuer, Schenkungsteuer, current edition
- Stobbe: Steuern kompakt, current edition
- Moench: Erbschaft Steuerrecht, current edition

Further information will be provided during the course – a flexible approach is required due to changes in legislation
Module no. | 264
Title | Auditing and Company Formation
Applicability | Basis of programs oriented towards business consultancy, auditing, controlling, accounting, and business administration
Module type | Major module (MM)
Language | German
Teaching method | Lectures
Frequency | weekly
Semester | 6th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | Fundamentals of general business economics; HGB accounting
Assessment | SP and presentation
Permitted aids | Legislation, pocket calculator
Responsible person | Prof. Dr. Scharl
Teaching staff | Prof. Dr. Scharl

**Learning Objectives / Competencies:**
Students are enabled to identify the basic problems of the auditing system, and describe the selection of specific audit procedures. Students will also be able to understand, from the perspective of the tax advisory auditing professions, the core issues of starting a business or business unit in the national or international framework.

**Content**
- Responsibilities and professional ethics of auditors
- Foundations of annual auditing, risk-based auditing approach, audit technique
- Current themes in audit consulting
- Legal frameworks of business start-up
- Tax frameworks of company founding
- Business problems of company founding
- Selected international features of company founding

**Teaching and Learning Methods**
- Lectures / discussion
- Case studies / tutorials / group work

**Literature**
- Selected IdW auditing standards
- Malek / Ibach: Entrepreneurship, current edition

Further reading material will be announced in the course.
Module no. 265

Title Partnerships and International Tax Law

Applicability Basis of all tax and business auditing study orientations, controlling, accounting

Module type Major module (MM)

Language German

Teaching method Lectures

Frequency weekly

Semester 6th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge Knowledge of income, corporate and trade tax

Assessment SP (MC)

Permitted aids Tax legislation

Responsible person Prof. Dr. Kießling

Teaching staff Prof. Dr. Kießling

Learning Objectives / Competencies:
Students learn the fiscal administration of partnerships, and can accurately and comprehensively solve concrete practical cases. In the field of international tax law, students should recognize the basic issues of cross-border profits, and process and optimize cases from a tax perspective.

Content
- Deeper knowledge of the principles of transparency taxation
- Creating of special balance sheets and P&L
- Supplementary balance sheets and their scope
- Distinction between equity operation and participation in partnerships
- Multi-level partnerships
- Features of sale tax
- Legal regulations for the control of cross-border profits in income and corporation tax
- Foreign Tax Act
- Double taxation treaties
- EU directives

Teaching and Learning Methods
- Lectures / discussion
- Case studies / tutorials / group work

Literature
- Steuergesetze, latest edition
- Steuerrichtlinien, latest edition
- „Steuer und Studium“, NWB Verlag Herne
- „NWB“, NWB Verlag Herne
- „Deutsches Steuerrecht“, Beck Verlag München

Further information will be provided during the course – a flexible approach is required due to changes in legislation
Module no. 266

Title General Fiscal Code and Customs Law

Applicability
Extension and specialization for all management aspects in the field of taxation, auditing and accounting

Module type Extended module (EM)

Language German

Teaching method Lectures

Frequency weekly

Semester 7th Semester

SWS 4

ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding courses None

Prerequisite knowledge 044, 262, 261, 263, 264, 265

Assessment SP

Permitted aids Tax legislation and regulations

Responsible person Prof. Dr. Kießling

Teaching staff Part-time lecturer Herr Dürndorfer, part-time lecturer Dr. Diemer

Learning Objectives / Competencies:
Students gain the ability to recognize customs problems in professional practice and easily solve cases using the legal foundations.

Systematic and foundational knowledge of tax law and procedures of the general tax obligation

Practical work solving of cases with the General Fiscal Code

Deadline calculation and control

Content
- Customs duties on import and export of goods
- Customs procedures and duty-free options
- Classification of goods under the customs tariff
- Rules of preferential / free trade agreements
- Overview of export control regulations (AWG, AWV, Dual Use VO)
- Foundations of the taxation procedure
- Tax obligations
- Current problems from practice
- Criminal tax law and, with reference to specific examples, its practical significance particularly in relation to audits

Teaching and Learning Methods:
- Seminar
- Case-oriented group work

Literature
- Witte/Wolfgang, Lehrbuch des europäischen Zollrechts, NWB-Verlag

Further information will be provided during the course – a flexible approach is required due to changes in legislation
Module no. | 267
---|---
Title | Case Study and German Reorganization Tax Law
Applicability | Extension and specialization for all management aspects in the field of taxation, auditing and accounting
Module type | Extended module (EM)
Language | German
Teaching method | Lectures
Frequency | Weekly
Semester | 7th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | 044, 262, 261, 263, 264, 265
Assessment | SP
Permitted aids | Tax laws and tax regulations
Responsible person | Prof. Dr. Ruhnke
Teaching staff | Prof. Dr. Ruhnke, part-time lecturer Girlich

**Learning Objectives / Competencies:**
On the basis of case studies, the module enables students to understand different types of tax and assess the effects of an operation in different types of tax situation. The students should take their first step towards tax consultancy and tax planning/structuring.

The students are enabled to plan and implement company reorganizations under corporate and tax law and to discuss their implications. An in-depth knowledge will be gained of the possibilities of the interaction of reorganization law and the reorganization tax law to answer the central question of hidden reserves in the transaction advisory services.

**Content**
- Income tax declarations for a natural person
- Income and transfer taxes on an individual enterprise
- Income and transfer taxes in a partnership
- Companies limited by shares (one-person GmbH and incorporated companies)
- Transfer pricing
- Integration of an operation, partial operation, or business partner share in a partnership or corporation
- Change of legal form
- Conversion of a corporation into a sole proprietorship, a partnership or into another corporation

**Teaching and Learning Methods:**
- Seminar
- Case-oriented group work

**Literature**
- Lehrbuch Umwandlungssteuerrecht, Bern Junge, NWB-Verlag
- Fallsammlung Umwandlungssteuerrecht, Ott/Weber, NWB-Verlag

Further information will be provided during the course – a flexible approach is required due to changes in legislation.

Stand: 04.02.2015
Practical Semester (300)

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<td>Prof. Dr. Dierolf</td>
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</table>

Learning Objectives / Competencies:
The practical semester is designed to introduce students through participation and personal observation to the operational fields of business administration. There they will learn about the process, techniques, and the social environment of their future professional field. This provides insights into the relationships between individual business administration processes, and information about modern working techniques to complete application-oriented managerial tasks.

The students will be able to reconcile the concrete everyday operation, mutatis mutandis, with the acquired knowledge to question the grounds for analyzing the social environment, to interact, to recognize the rules of power and leadership, and to reflect on their own professional (and personal) life planning. It is also significant to the choice of specialisms and possible subsequent courses.

Content
For this, the student should be engaged in one or more of the exemplified activities.
Training in Industrial Companies
Logistics and materials management / production
Marketing and sales, eCommerce
Finance and accounting / controlling
Export and foreign trade
Human Resources / organization / IT / service management

Training in Retail Operations
Logistics / product labeling and product costing
Marketing and sales, eCommerce
Finance and accounting / controlling
Human Resources / organization / IT / service management

Training in the banking and insurance industry
Training in the banking and insurance industry
Credit business / organization / IT / HR
Marketing and sales / customer service and support
Accounting / controlling / treasury / investment advisory and securities / asset management
Corporate banking / retail banking
Investment banking / customer service / complaint management / claims processing
Processing claims / beneficiary examination / power calculation in individual lines of insurance

Training in business and tax consulting companies
Training in business and tax counseling professions
Creation of commercial and tax balance sheets / edit control and revision cases / tax returns
Internal audit / business analysis
Datev, SAP / organization / company rating
Reporting / business consulting

Training in other service industries and public administration
Organization / IT / HR
Marketing and customer care
Accounting and controlling
Financial and investment planning
Service management / project management
Research and analysis / reporting and documentation / economic development
Elective Module – Methodological and Social Skills (310)

<table>
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<tr>
<td>Title</td>
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<tr>
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<td>Prof. Dr. Dandl / Prof. Dr. Schweitzer</td>
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**Definition and Content areas**

Methodological and social skills represent the so-called key qualifications of the individual, which are increasingly important in all areas of life, and are rated as essential to cope with the requirements in the professional / occupational context. Social skills are displayed as communicative and cooperative behaviors. They manifest themselves in knowledge, skills and abilities that enable the individual to act rationally and responsibly in relation to other people (and in a way that is appropriate to the situation), and to contribute creatively to in the interests of individuals and the group (and the company).

In-firm cooperation develops, amongst other things, the following skills:
(a) communication skills, (b) cooperation skills, (c) teamwork / group skills, (d) conflict resolution skills, (e) negotiation skills, (f) assertiveness skills etc.

From another perspective, this includes the following knowledge and skills: empathy (compassion and intuition) / ability to compromise / people skills / critical skills / respect / language skills / intercultural competence / civil courage / caution / recognition / perception / tolerance etc.

Ultimately, even when dealing with personal issues such as personal responsibility, self-discipline / self-motivation and helpfulness, etc., which are sometimes referred to as personal skills, these are nevertheless categorized as social skills, as definite assignment to particular types of competence is not possible.

In a certain sense, when dealing with methodological skills, we also deal with transversal skills that are of importance for professional as well as social and personal competences. They describe the knowledge, skills and abilities that make it possible to cope with tasks and problems by making it possible to select, plan and implement meaningful solution strategies. The following often emerge in an operational context: project management, rhetoric, facilitation, presentation etc.

Also gained is a further understanding of: problem-solving and analytical skills, creativity techniques, abstract and lateral thinking, rhetoric, learning and working techniques etc.

**Learning Objectives**

Through teaching and practical demonstration, students learn the fundamental importance of methodological and social skills in work and management processes.
**Overview / Important Information!**

A selection is made from the module group (4 SWS / 5 ECTS). Information about dates and scheduling will be announced on the internet / infosystem and notice boards at an early stage.

The right to participate in a specific option does not exist.

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<tr>
<td>310.1</td>
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<td>310.2</td>
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<td>310.3</td>
<td>Part-time lecturer Fallbacher</td>
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<td>310.4</td>
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<td>Prof. Cichon</td>
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<td>Prof. Isenmann</td>
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<td>310.7</td>
<td>Part-time lecturer Bart van Peel</td>
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<td>310.8</td>
<td>Drs. Van der Meer</td>
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<td>310.9</td>
<td>Prof. Sudnik</td>
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</table>
Module No. 310.1
Title Communication Training for Professional Life / Communication training for your daily business

Applicability
Module Type Compulsory
Language German

Teaching method Lectures
Frequency block
Semester 4th Semester
SWS 4
ECTS Credits 5

Workload
50 / 40 / 40 / 20

Corresponding Courses None
Prerequisite knowledge None

Assessment Study work, paper
Permitted Aids None

Responsible Person Prof. Dr. Schweitzer
Teaching Staff Dr. Karola Schulz

Times
Preliminary meeting:
Block course:

Learning Objectives
Interpersonal communication is crucial for professional success. The ability to communicate effectively is a core competence among the soft skills, because it is required everywhere and in every situation. Through communication skills it is possible, for example, to perform effectively in difficult situations, contribute constructively to discussions, and to persuade and respond appropriately in negotiations.

The objective of this seminar is to gain in-depth knowledge in the field of communication and to train the application of this knowledge in specific job-related discussion and action situations. The participants are made aware of typical communication errors and learn effective techniques of negotiation with the aim of permanently improving personal communication behavior.

Content
- Foundations of communication psychology
- Methods of effective conversation
- Non-verbal communication
- Personal presentation and appearance
- Mastery of difficult communication situations
- Dealing with conflict
- Staff meetings
- Giving and receiving criticism
- Feedback
- Convincing representation of issues
- Negotiation skills

Literature
- Stone, Douglas; Patton, Bruce; Heen, Sheila: Offen gesagt! Erfolgreich schwierige Gespräche meistern, München 2000
- Watzlawik, Paul; Beavin, Janet H.; Jackson, Don D.: Menschliche Kommunikation. Formen, Störungen, Paradoxien, Bern 2007

Further reading lists will be distributed in the course
### Module No.

**Module No.** 310.2

**Title**

“Modern Forms, Structures, and Methods of Communication in the Context of Effective Management”

“Modern forms, structures and Methods of Communication in the Context of an Effective Leadership”

### Applicability

Leadership and negotiation skills

### Module Type

Compulsory

### Language

German

### Teaching method

Lectures

### Frequency

block

### Semester

4th Semester

### SWS

4

### ECTS Credits

5

### Corresponding Courses

None

### Assessment

Study work, paper

### Prerequisite knowledge

None

### Permitted Aids

None

### Responsible Person

Prof. Dr. Jutta Schweitzer

### Teaching Staff

Lawyer and business mediator Armin Holnaicher

### Times

Preliminary meeting: Dates:

### Learning Objectives

Get to know modern forms/structures/methods of communication in business practice (Part 1) as well as effective techniques for dealing with complex strategic tasks in a team context, dealing with the different interests of executives, management, personnel, works council, laborers etc.

#### Content: Part 1

- Communication requirements in the context of effective management
- Fundamentals of communication
- Negotiation skills as a necessary part of leadership
- Identify, understand and resolve conflicts in an operational context
- Business mediation as a communication process
- Foundations of moderation
- Creative thinking and creativity techniques

#### Content: Part 2

- Clarification of job / task
- Situation analysis and network description
- Determination and prioritization of goals in networked problems and determining the need for action
- Developing a catalogue of measures, taking into account cross-links
- Arranging a simplified balanced scorecard and measuring success
- Project marketing

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Stand: 04.02.2015
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<tr>
<th>Autor/In</th>
<th>Titel</th>
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<td>Clemens Heidack (Hrsg.)</td>
<td>FIT durch Veränderung Festschrift für Dr. Ing. Eberhard Merz</td>
<td>Rainer Hampp 1998</td>
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</table>
### Module No. 310.3

**Title**: Better Communication (Theory and Practice)

**Module Type**: Compulsory

**Language**: German

**Teaching method**: Lectures

**Frequency**: Block course

**Semester**: 4th Semester

**SWS**: 4

**ECTS Credits**: 5

**Corresponding Courses**: None

**Prerequisite knowledge**: None

**Assessment**: Study work, Paper

**Permitted Aids**: To be provided in the lecture

**Responsible Person**: Prof. Dr. Dandl, Prof. Dr. Schweitzer

**Teaching Staff**: Robert Fallbacher

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**Times**

Topics are provided in advance by email

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**Learning Objectives**

In addition to technical skills are social skills, or “soft skills”, which are an important ingredient for a successful career. The course has the following main learning objectives:

- Participants learn the essential communication models and can apply them in practice
- Participants learn to speak and present persuasively
- Through exercises, participants will be prepared to for future presentations and speaking situations without fear
- Participants learn about conflict models, and how to deal with conflicts effectively
- Participants learn effective moderation
- Participants learn the fundamental techniques of negotiation, and can apply them in practice
- Participants learn simple means to improve communication

The knowledge is obtained in theory and then consolidated in practical exercise. The study work should provide further technical preparation.

---

**Content**

The following teaching content is mediated by the lecture and practical exercises:

- Foundations of communication
- Communication styles
- Give and receive feedback
- Mastering difficult conversations
- Active listening and understanding criticism
- Communication in groups / roles
- External / self-image
- Fundamentals of rhetoric
- Fundamental negotiation technique

**Literature**

- Antons, Klaus, Praxis der Gruppendynamik, 2. Aufl., Göttingen: Verlag für Psychologie 1974
- Antons, Klaus: Praxis der Gruppendynamik. Hogrefe, Göttingen; Toronto, Zürich, 1992, 5. Auflage
- Fey, Gudrun/Heinrich: Sicher und überzeugend präsentieren, Walhalla, Regensburg, 1998
- Große Boes & Kaseric, managerSeminare Verlag: Trainer-Kit, Bonn, 3. Aufl., 2008
- Rischar, Klaus: Schwierige Mitarbeitergespräche erfolgreich führen. Moderne Verlagsgesellschaft, München, 1990

Further reading lists to be provided in the lecture.
Learning Objectives
Participants reach methodical competence in their skills, and can use their specialist knowledge with social competencies. In this module we enhance your appearance in presentations, moderation and negotiation with targeted methods in these areas.

Study Content:

- **Presentation skills**: characteristics of a successful presentation (practical exercises with video recordings and analysis)

- **Fundamentals of moderation** (basic steps in the moderation cycle, significant facilitation techniques with their advantages and disadvantages, effective **creativity techniques**, important analysis and evaluation techniques)

- **Negotiation skills** (Harvard negotiation approach)

- **Basis: foundations of communication**

(Communication models: Shannon & Weaver, Paul Watzlawick, Friedemann Schulz von Thun; transaction analysis)

Key steps of the course:

- Increase in communicative competence
- Increase in cooperative skills
- Increase in social skills
- Methodological competence in practice

Expected assessment:

- Study work
## Literature

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</table>
Module No. | Title | 310.5 Project Management and Communication in Projects
--- | --- | ---
Applicability | | Advanced communication skills for all business specialisms
Module Type | | Compulsory
Language | | German
Teaching method | Semester | 4th Semester | Frequency | block
SWS | | 4 | 4
ECTS Credits | | 5 | Workload | 50 / 40 / 40 / 20
Corresponding Courses | | None | Prerequisite knowledge | None
Assessment | | Study work, paper | Permitted Aids | None
Responsible Person | Teaching Staff | Prof. Dr. Cichon | Prof. Dr. Cichon

Learning Objectives
- With the help of small dynamic group simulations, the students should learn the pitfalls and their own contributions to communication problems.
- Students learn that reflection and action complement each other, leading to progressive learning and a higher level of maturity.
- By using "the tool", students are expected to learn about project assignments, such as how communication processes can be controlled.
- In the framework of a simulation in small groups, students should come up with PM solutions and apply the learned communication structures.

Content
- Dynamic group simulations and reflection using appropriate models and methods from communication theory
- Practical implementation of the models in everyday personal and business life: exercises and role plays
- Simulation, to be conducted as group work

Key sections of course:
- Warming up by getting to know each other
- Expectations, experiences and personal insights into communication
- Exercises with reflection, different forms of learning and plenary discussion
- Introduction to the simulation
- Methodology
- Solution development
- Presentation and defense
- Symposium

Expected assessment:
- Active participation in the Exercises
- Development, presentation and defense of the case study solutions in plenary discussion
- Symposium at the end of the event
- Study work

Literature
To be announced at the time!

Stand: 04.02.2015
Module No. 310.6
Title Sustainable Decisions – Playfully Learn Responsibility for the Future
Applicability Sustainable Future Management
Module Type Compulsory
Language German
Teaching Method Lectures
Frequency Block
Semester 4th – 7th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding Courses None
Prerequisite knowledge None
Assessment StA
Permitted Aids None
Responsible Person Prof. Dr. habil. Ralf Isenmann
Teaching Staff Prof. Dr. habil. Ralf Isenmann

Times

Background and Learning Objectives
This course, "Sustainable Decisions - Playfully Learn Responsibility for the Future", aims to enable students to combine entrepreneurial thought and action with sustainability. More precisely: for decision-making processes under aggravating constraints, and to communicate technical functionality and economic efficiency from the start, the three core content criteria of sustainability need to be considered, namely: human, social and environmental sustainability. In addition to these three content criteria are the parameters of temporal and geographical scope of the decisions. The three core content criteria of human, social and environmental sustainability on the one hand and the formal dimensions of global expansion and temporal forward motion on the other hand, may be characterized as "future responsibility" (Hans Jonas).

Decision-making and communication exercises are embedded in the computer-based simulation game "Ecopolicy". In this simulation, students take on different roles and learn on one hand multiperspectivity and communication skills, and on the other hand a sense of responsibility and sustainability skills. These areas of expertise include, among other skills and abilities, the leadership qualities of "Change Agents for Sustainability".

In detail, the students learn:

...to assume a range of characteristic operational practice perspectives, and represent these through factual arguments and prototypical behaviors in the group. In each case the roles represent typical stakeholders in corporate decision-making, including for example production managers, politicians, non-governmental organizations (NGOs), customers and nature - as a "silent stakeholder".

...that business decisions always trigger secondary short and long-term effects which are interconnected via complex and possibly non-linear effect profiles, resulting in possibly undesirable external effects. Economic actors contribute in a graduated way to such negative externalities, and as quasi-collective actors every company has a social responsibility (Corporate Social Responsibility).

Practical Relevance
A variety such decision processes mentioned above occur in practice, particularly along globalized value chains and international customer-supplier relationships. This is especially true at the beginning or end of a process, for example, in the
extraction of raw materials (cotton) for the production of jeans in the textiles industry, or in the disposal of electronic waste such as mobile phones and smartphones.

Today not only large international companies, but also medium-sized companies such as the so-called "hidden champions", make their production decisions explicitly in terms of sustainability, and in compliance with social and environmental standards. Their task is to communicate the benefits convincingly. This has generated prominent media attention in recent years, eg PUMA, a manufacturer of sporting goods and lifestyle accessories, with its "environmental profit and loss account".

**Education for Sustainable Development (ESD)**

This course helps students consider the entrepreneurial factors of benefits and costs, but also to act and communicate from the start in alignment with the three core criteria of sustainability: human, social and environmental sustainability.

This is already difficult enough for all of us on an individual level, for example, in consumer spending decisions. It is all the more demanding it to decide and communicate long term decisions at the institutional level as leaders in business. Such complex decisions are especially clear when the consequences of action go beyond the factory gates and operating limitations, such as, for example, along global value chains, international customer-supplier relationships or regional business associations such as industrial symbiosis, industrial and business parks. Such decision-making processes are playfully tried out in a communicative role-based and computer-aided simulation.

**Requirements for Participation**

- There are no special technical requirements for participation
- For the simulation an internet-enabled PC is helpful
- Registration is required, max. 20 participants
Curriculum – Bachelor’s Degree Program: Business Administration – SoSe 2015

Module no. 310.7
Title Creativity Enhancement
Applicability Advanced communication skills for all business specialisms
Module type Elective
Language English
Teaching Method Workshop, seminar
Frequency Block
Semester 4th Semester
SWS 4
ECTS Credits 5
Workload 50 / 40 / 40 / 20
Corresponding courses None
Prerequisite knowledge English B 2
Assessment Seminar paper, presentation
Permitted aids None
Responsible person Prof. Dr. Schweitzer / Prof. Dr. Müllich
Teaching staff Bart Van Peel

Times
Dates: 1.2015, each 9:00 - 17:00

Learning Objectives
Creativity is one of the least understood and most wanted properties on the job market.

We dissect some of the myths surrounding the notion. How does true creativity come about? What are the opportunities and dangers when using it in a business environment?

Through a series of exercises and tests students sharpen their creativity. The basic principles are applied in cases of marketing, conflict management and start-ups.

Contents

Getting ideas
- Curiosity and boredom
- Leaving your comfort zone
- Creative destruction
- ‘Copyright is for losers’
- The problem of authority and risk
- The problem of no problem
- Brainstorm techniques: reversal, incubation, boredom, criticism, play,…
- Harvesting after the brainstorm: decision techniques
- + marketing cases and exercises

From idea to result
- The problem of uniqueness
- Mental attitudes of the genius
- Mental attitudes of the idiot
- Dealing with rejection strategy
- What is a project?
- Getting started
Creativity in conflict management
- Conflict theory
- Role play and imagination training
- Rose of Leary acting exercises

Creative Stoytelling
- Theory: What’s a story and why does it work?
- How to find stories? How to tell stories?
- Using stories in marketing and journalism
- Group and individual exercises

Expected assessment
- Active participation in the tutorials
- Development, presentation and defence of the case study solutions in plenary discussion
- Street assignments
- Portfolio

Literature
Epstein, Alex: Thinking inside the box, Holt Paperback, 2006
Heath, Dan; Heath, Chip: Made to Stick, Random House, 2007
Van Dijk, Bert: Influencing others? Start with Yourself, on behaviour and Leary’s Rose, Thema Publishers, 2010
Module no. | 310.8
Title | Social Psychology - Influence (in English)
Applicability | Skills in Communication
Module type | Selectable Compulsory Course
Language | English
Teaching method | Lectures and tutorials
Frequency | block
Semester | 4th Semester
SWS | 4
ECTS Credits | 5
Workload | 50 / 40 / 40 / 20
Corresponding courses | None
Prerequisite knowledge | None
Assessment | Presentations/Paper
Permitted aids | None
Responsible person | Prof. Dr. Schweitzer
Teaching staff | Drs. Van der Meer

**Learning Objectives / Competencies:**
The students gain knowledge and understanding and will be able to apply theories from psychology and social psychology to (commercial) communication. Students will get insight in trends and learn to take the impact of trends into account.

**Content**
- Trendwatching
- Attitudes
- Relation attitude and behavior
- Social Psychology - reference groups
- Influence through presentation
- Subliminal influence
- Six Principles of Influence

**Teaching and Learning Methods:**
- Interactive

**Literature**
- Articles and reports ‘handed out’ in class
1. Time

2. Objectives

Part: Negotiation

Motivation:
To acquire specific influencing skills and techniques applicable to improving negotiating capability. To take the opportunity to practice and integrate negotiating skills into your portfolio of business competencies.

Objectives:
- To increase awareness of the many opportunities that there are for negotiation and influence in everyday life.
- To recognize the significant impact of negotiation skills business and personal life.
- To provide a conceptual framework so as to help better recognize the critical components and organizing principles underlying the negotiation and influencing process and how these can be consciously managed

Acquired Competencies
Participants will acquire the ability to:
- manage future negotiations more effectively
- achieve better outcomes through negotiation
- enhance their overall effectiveness as an influencer and negotiator
- communicate more effectively verbally and non-verbally

Part: Communications and Public Relations

Motivation:
To gain an interdisciplinary and coherent knowledge of communications methods and their application to public relations.

To gain, through class and group work, the specific skills associated with successful professional work in public relations - including communication skills necessary for professional practice.

Objectives:
The primary goal of the course is to offer participants an understanding of strategic planning behind the implementation of PR tools. Students will gain knowledge of specialist areas in PR, display an understanding of ever-changing PR practice and become equipped to design PR proposals and effective communication plans.

**Acquired Competencies**

Participants will acquire knowledge and understanding of:

- theories and contexts of professional public relations practice
- the public relations industry through a critique of current practices
- current issues for public relations practice
- the value of socially responsible, ethical public relations practice
- planning strategies to address a client's needs within budget constraints and social, environmental and political contexts

3. Content

**Part Negotiation**

**Applied Methods:**

Whilst working with negotiators in many countries, the instructor has observed that skilled negotiators have one common and important ability. This is the significant skill of separating the negotiation „process“ from the negotiation „content“. For the purposes of this course the following definitions will be adopted: „Process“ – The method by which the negotiation is conducted, how it is managed – the overall approach. „Content“ – The fact of substance of a particular negotiation: what is being negotiated - the essential matter. To be effective, negotiators need to distinguish between these two important components in a negotiation and to manage each quite consciously and purposefully. As negotiators become more skilled, they invest more time and effort in planning the negotiation or influencing the process that they intend to follow. Skilled negotiators prepare flexible negotiation process options rather than a fixed course of action. They recognize that most strategies will need modifying - depending on how the opposite partner acts and reacts during the negotiation.

You, the negotiator, are in command of your particular field of technical skill or expertise – what is defined here as the „content“. On this foundation, this course will help you build the winning skill of managing the negotiation and influencing its „process“.

**Part: Communications and Public Relations**

**Applied Methods:**

This course will not be taught in a conventional way, so please be open-minded and throw yourself into all the activities and challenges presented to you. There is some theoretical content, but the much of the material is based on an action learning and student-centered approach to learning. The delivery of this course is through a variety of activities: lectures, tutorials, case reviews, group discussions and practicals.

The value of your learning depends on your understanding of the theories and your practical experiences in applying them.

Remember, what you get out of the course depends on what you put into it.

4. Literature


Bachelor Thesis (400)

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<td>Title</td>
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<tr>
<td>Applicability</td>
<td>Exclusive supplement to the bachelor thesis</td>
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<td>Module type</td>
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</tr>
<tr>
<td>Language</td>
<td>German</td>
</tr>
<tr>
<td>Teaching method</td>
<td>Frequency</td>
</tr>
<tr>
<td>Semester</td>
<td>6./7th Semester</td>
</tr>
<tr>
<td>SWS</td>
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<td>ECTS Credits</td>
<td>3</td>
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<tr>
<td>Corresponding courses</td>
<td>None</td>
</tr>
<tr>
<td>Prerequisite knowledge</td>
<td>None</td>
</tr>
<tr>
<td>Assessment</td>
<td>Symposium</td>
</tr>
<tr>
<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>All faculty professors</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Faculty professors</td>
</tr>
</tbody>
</table>

**Learning Objectives**
The students get the opportunity to deal with problems and questions that arise during the writing their bachelor thesis, and to discuss them with the supervisor or tutor. Students receive ideas and assistance to facilitate the progress of the thesis work.

**Content**
Presentation of intermediate results and critical evaluation
Presentation of the thesis and defense of the results in an oral interview

**Teaching and Learning Methods**
Form and frequency of meetings are regulated by the supervisor
<table>
<thead>
<tr>
<th>Module no.</th>
<th>402</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Bachelor Thesis</td>
</tr>
<tr>
<td>Applicability</td>
<td></td>
</tr>
<tr>
<td>Module type</td>
<td>Compulsory</td>
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<td>German</td>
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<td></td>
</tr>
<tr>
<td>Semester</td>
<td>6th 7th Semester</td>
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<tr>
<td>Prerequisite knowledge</td>
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</tr>
<tr>
<td>Assessment</td>
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<td>Permitted aids</td>
<td>None</td>
</tr>
<tr>
<td>Responsible person</td>
<td>All faculty professors</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Faculty professors</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies**

The purpose of the bachelor thesis is to show that the student is capable of independently completing a task in their field, both in its technical details and its interdisciplinary contexts according to scientific and practical technical methods within a specified period. The thesis is a written paper, a professional specialization of a module or study which builds on the project practice phase.

**Content**

The content will be determined through the supervisor in accordance with the requirements of the examination regulations.

**Teaching and Learning Methods**

Not applicable

**Literature**

Literature for technical work
Advanced Modules

Financial and Market Analysis (510)

<table>
<thead>
<tr>
<th>Module no.</th>
<th>511</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Stock Exchange and Capital Markets</td>
</tr>
<tr>
<td>Applicability</td>
<td>Knowledge applicable to the asset management module</td>
</tr>
<tr>
<td>Module type</td>
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</tr>
<tr>
<td>Language</td>
<td>German</td>
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<tr>
<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Frequency</td>
<td>Weekly</td>
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<tr>
<td>Semester</td>
<td>1st Semester</td>
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<td>SWS</td>
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</tr>
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<tr>
<td>Workload</td>
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<td>Corresponding courses</td>
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<td>None</td>
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<td>Assessment</td>
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<tr>
<td>Responsible person</td>
<td>Prof. Dr. Dierolf</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Part-time lecturer Dr. Junker</td>
</tr>
</tbody>
</table>

Learning Objectives / Competencies:
Students learn the workings of the stock exchanges and their significance for the raising of capital by companies and states, and for investors (private and institutional). Substantiated by numerous case studies from practice and a visit to the Frankfurt Stock Exchange.

Content
- Importance of stock exchanges for raising capital
- Importance of organized and unorganized markets
- Actors and functions of stock exchanges (trading processes)
- Capital market efficiency and price formation on the stock exchanges
- Listing, market capitalization and ratings
- Products of capital market financing
- Market segments for SME bonds
- Meaning and function of financial derivatives for the capital markets
- Financial market regulation as a result of the financial crisis

Teaching and Learning Methods
- Lectures / discussion
- Case studies / tutorials / group work

Literature
- Spremann, K.: Portfoliomanagement, München 2008
- Rau, F., Merk, P.: Kapitalmarkt in Theorie und Praxis, Frankfurt 2010
- Blättchen, W., Jacquier, B.: Börsenführung, Theorie und Praxis 1999
- Schmidt, H.: Wertpapierbörsen, München 1988
Learning Objectives / Competencies:
Students learn the fundamentals of retail & private banking. They learn strategies for the distribution of financial products, to assess, evaluate and use systematic investment instruments in accordance with the life cycle.

Content
- The financial services market
- Business models of banks and financial services companies
- Online brokerage – business models, products, compensation models
- Retail banking – business models, products, compensation models
- Private banking – business models, products, compensation models
- Asset management
- Benchmark versus total return – strategies
- Foundations of financial planning
- Retirement instruments
- Alternative investments

Teaching and Learning Methods
- Lectures / discussion
- Case studies / tutorials / group work

Literature
- Swoboda, U.: Retail & Private Banking, 3rd edition 2004, Frankfurt
Service Management (520)- not available in SoSe 2015

<table>
<thead>
<tr>
<th>Module no.</th>
<th>521</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Service Management – Basics and Strategies - not available in SoSe 2015</td>
</tr>
<tr>
<td>Applicability</td>
<td>Basics in the competence field of service management</td>
</tr>
<tr>
<td>Module type</td>
<td>Advanced module (AM)</td>
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<tr>
<td>Language</td>
<td>German</td>
</tr>
<tr>
<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Frequency</td>
<td>Weekly</td>
</tr>
<tr>
<td>Semester</td>
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<td>SWS</td>
<td>4</td>
</tr>
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<td>ECTS Credits</td>
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</tr>
<tr>
<td>Corresponding courses</td>
<td>Service Management – Innovation and Operations</td>
</tr>
<tr>
<td>Prerequisite knowledge</td>
<td>None</td>
</tr>
<tr>
<td>Assessment</td>
<td>SP</td>
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<tr>
<td>Permitted aids</td>
<td>Non-programmable pocket calculator</td>
</tr>
<tr>
<td>Responsible person</td>
<td>Prof. Dr. Steinicke</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Steinicke, Prof. Dr. Krischke</td>
</tr>
</tbody>
</table>

Learning Objectives
The students learn the basics, concepts and methods to design, control and develop of strategies and business models in the service business of selected industries, and are able to apply these in context.

Content
Topics students may learn include
- Introduction, characteristics and trends in service management
- The St. Galler Management Model as a framework model
- Strategic service management
- Generating business models in service
- Quality management in service
- Complaint management

The course, when appropriate, will be enriched by reports from practice representatives from selected industries.

Teaching and Learning Methods:
- Lectures
- Group work
- Self-directed learning / experiential learning

Literature
Module no. | 522  
Title | Service Management – Innovation and Operations - not available in SoSe 2015  
Applicability | Basics in the competence field of service management  
Module type | Advanced module (AM)  
Language | German  
Teaching method | Lectures  
Frequency | Weekly  
Semester | 7th Semester  
SWS | 4  
ECTS Credits | 5  
Workload | 50 / 40 / 40 / 20  
Corresponding courses | Service Management - Foundations and Strategies  
Prerequisite knowledge | None  
Assessment | SP  
Permitted aids | Non-programmable pocket calculator  
Responsible person | Prof. Dr. Steinicke  
Teaching staff | Prof. Dr. Steinicke, Prof. Dr. Krischke

Learning Objectives
Students learn, and are able to apply, context-specific processes and methods for the design and delivery of services.

Content
The students will learn, for example
• Services innovation  
• Service design thinking  
• Services operations  
• Development and improvement (Lean Service Management) of service processes  
• Demand management  
• Capacity management

The course, when appropriate, will be enriched by reports from practice representatives from selected industries.

Teaching and Learning Methods:
• Lectures  
• Group work  
• Self-directed / experiential learning

Literature
• Tritt, W.: Service-Management. Prozesse, Strukturen, Logistik, 2000  
• Bullinger, H.-J. et al.: Service Engineering: Entwicklung und Gestaltung innovativer Dienstleistungen, 2005  
• Schneider, J.; Stickdorn, M.: This Is Service Design Thinking: Basics - Tools – Cases, 2011  
Software Engineering (540) - *not available in SoSe 2015*

<table>
<thead>
<tr>
<th>Module no.</th>
<th>541</th>
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</thead>
<tbody>
<tr>
<td>Title</td>
<td>Software Development - <em>not available in SoSe 2015</em></td>
</tr>
<tr>
<td>Module type</td>
<td>Advanced module (AM)</td>
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<td>Language</td>
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<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Semester</td>
<td>7.Semester</td>
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<tr>
<td>SWS</td>
<td>4</td>
</tr>
<tr>
<td>ECTS Credits</td>
<td>5</td>
</tr>
<tr>
<td>Frequency</td>
<td>weekly</td>
</tr>
<tr>
<td>Responsible person</td>
<td></td>
</tr>
<tr>
<td>Teaching staff</td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Corresponding courses</th>
<th>Prerequisite knowledge</th>
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</thead>
<tbody>
<tr>
<td>Assessment</td>
<td>StA</td>
</tr>
<tr>
<td>Permitted aids</td>
<td></td>
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</table>

Learning Objectives

Content

Literature
Module no. | 542
--- | ---
**Title** | Database Systems – *not available in SoSe 2015*
Module type | Advanced module (AM)
Language | German
Teaching method | Lectures
Semester | 7. Semester
SWS | 4
ECTS Credits | 5
Frequency | weekly
Responsible person | 
Teaching staff | 
Corresponding courses | Prerequisite knowledge

Assessment | STA | Permitted aids

**Learning Objectives**

**Content**

**Literature**
**Business in a Global Context (550)** – *not available in SoSe 2015*

<table>
<thead>
<tr>
<th>Module no.</th>
<th>551</th>
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</thead>
<tbody>
<tr>
<td>Title</td>
<td>Country Studies – <em>not available in SoSe 2015</em></td>
</tr>
<tr>
<td>Module type</td>
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</tr>
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<tr>
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<td>Prof. Dr. Kalb-Krause</td>
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<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Kalb-Krause, Prof. Dr. Müllich and part time lecturers</td>
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<td>Corresponding courses</td>
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<tr>
<td>Assessment</td>
<td>StA</td>
</tr>
</tbody>
</table>

**Learning Objectives**

The students should be able to use the interdisciplinary business and linguistic skills acquired during their studies to prepare for business relationships abroad or a foreign professional activity.

**Content**

- Overview of current economic conditions in selected countries and economic regions
- Analysis and evaluation of the international business press in selected countries and individual industries
- Intercultural aspects of the business environment abroad
- Development of intercultural strategies in dealing with international business partners
- Strategies to prepare for professional work abroad
- Plus: English language communication and presentation strategies (oral and written)

**Literature**

- Country surveys* from "The Economist", "Financial Times" and others).
- Aktuelle Länderberichte der OECD, EU, internationaler Forschungsinstitute
- EinzelTitle der Reihe „Beruflich in ……“ (Göttingen: Vandenhoeck & Ruprecht)
- John Lewis: When cultures collide (London: Nicholas Brealey, 2007)
<table>
<thead>
<tr>
<th>Module no.</th>
<th>552</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>International Business Ethics – not available in SoSe 2015</td>
</tr>
<tr>
<td>Module type</td>
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<td>Lectures</td>
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<tr>
<td>Semester</td>
<td>7th Semester</td>
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<tr>
<td>Frequency</td>
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<td>Prof. Dr. Müllich</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Müllich, Prof. Dr. Kalb-Krause and part time lecturers</td>
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<td>Permitted aids</td>
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</tr>
</tbody>
</table>

### Learning Objectives
The students should be able to use interdisciplinary skills and competencies acquired during the study as a basis for ethical reviews and implement their own ethical competence in global business contexts in the English language.

### Content
- Overview of current ethical issues and developments, moral-philosophical positions and standards of business ethics (e.g. UN Global Compact)
- Analysis and evaluation of ethically relevant cases
- Comparative analysis of selected ethical systems and codes
- Raising of awareness and consciousness of ethical implications, situations and categories in the global business environment
- Analysis of determinants of ethical decisions and differing social conditions
- Development of insights into and competence to act in cultural conflicts of law
- Development of ethical standards, decision-making and action strategies with international business partners
- CSR, compliance, corporate codes of ethics, company philosophies
- State – industry – society; “social contract”
- Communicative, linguistic aspects, such as “saving face” or “political correctness”, language conventions, euphemisms, taboos, especially in terms of English as a lingua franca

### Literature
- Selected articles from "The Economist", "Financial Times" and others)
- Selected TV reports (BBC, CNN and others)
- John Lewis: When Cultures Collide (London: Nicholas Brealey, 2007)
Empirical Economics (560)

Why should I choose this specialism?

The "Empirical Economics" minor offers students the opportunity to learn the theoretical and practical aspects of empirical economic research in two courses. The practical application of fundamental statistical methods plays a major role. Therefore, it is particularly suited to students who are interested in the empirical relevance of the knowledge already gained, or quantitative methods newly dealt with in this specialism, and who wish to develop a deeper understanding of these, particularly with regard to the production of bachelor's and master's thesis.

What are the principal learning objectives?

The task of empirical economics is to make quantitative and qualitative statements about economic relationships based on real data. The content of this specialist minor is therefore centered on the statistical modeling of application problems, particularly methods of diagnostics and forecasting with which empirical problems can be described and evaluated. Through the use of case studies and appropriate software (SPSS), students develop a deep understanding of applied quantitative methods. Furthermore, the practical aspects also form part of the theoretical sections, as experience shows that references to real-world applications are particularly important. In addition to examples from the economic and financial disciplines, those from social sciences are also discussed. Aspects of data collection and processing are discussed in detail.

What are my future prospects?

Methods of empirical economics are of the highest relevance in all areas of business administration. The "Empirical Economics" minor provides understanding of quantitative methods for a skilled career. The lecturers in the minor also have good contacts with various companies on site, and are thus able to offer the students continuous case studies and practical presentations on current topics.

Which fields of study are covered

<table>
<thead>
<tr>
<th>SUBJECT</th>
<th>MODULE</th>
<th>SWS</th>
<th>SEMESTER</th>
<th>ECTS</th>
<th>Form of Assessment</th>
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<tr>
<td>561 Application of Econometric Methods in Empirical Economics</td>
<td>1</td>
<td>4</td>
<td>7</td>
<td>5</td>
<td>SIA</td>
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<tr>
<td>562 Multivariate Methods in Empirical Economics</td>
<td>2</td>
<td>4</td>
<td>7</td>
<td>5</td>
<td>SIA</td>
</tr>
</tbody>
</table>
Module no. | 561  
---|---
Title | Application of Econometric Methods in Empirical Economics  
Applicability | Programs oriented towards business administration  
Module type | Advanced module (AM)  
Language | German  
Teaching method | Lectures  
Frequency | Several dates in semester / partially blocked  
Semester | 7th Semester  
SWS | 4  
ECTS Credits | 5  
Corresponding courses | 562  
Prerequisite knowledge | Business mathematics, statistics  
Assessment | StA  
Permitted aids | None  
Responsible person | Prof. Dr. Wessler, Prof. Dr. Galata  
Teaching staff | Prof. Dr. Galata, Dr. Scheid  
Learning Objectives / Competencies  
Students are enabled to understand and evaluate empirical work and to solve empirical problems in professional life with the fundamental methods of applied statistics. Students will learn selected examples from the field of empirical economic research and to statistically model and solve problems using appropriate software (SPSS). The need for an interaction of statistical skills and an understanding of business administration is to be made clear.  
Content  
- Important statistical concepts  
- Fundamentals of empirical work  
- Data structures  
- Descriptive analyses and forecasts  
- The linear regression model  
- Model specification  
- Heteroscedasticity and the generalized regression model  
Teaching and Learning Methods  
- Lectures  
- Group work based on case study  
- Self-directed learning  
- Project work  
Literature  
<table>
<thead>
<tr>
<th>Module no.</th>
<th>562</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>Multivariate Methods in Empirical Economics</td>
</tr>
<tr>
<td>Applicability</td>
<td>Programs oriented towards business administration</td>
</tr>
<tr>
<td>Module type</td>
<td>Advanced module (AM)</td>
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<td>Language</td>
<td>German</td>
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<tr>
<td>Teaching method</td>
<td>Lectures</td>
</tr>
<tr>
<td>Frequency</td>
<td>Several dates in semester / partially blocked</td>
</tr>
<tr>
<td>Semester</td>
<td>7th Semester</td>
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<td>SWS</td>
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<td>ECTS Credits</td>
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</tr>
<tr>
<td>Corresponding courses</td>
<td>561</td>
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<tr>
<td>Prerequisite knowledge</td>
<td>Business mathematics, statistics</td>
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<tr>
<td>Assessment</td>
<td>StA</td>
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<tr>
<td>Permitted aids</td>
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<tr>
<td>Responsible person</td>
<td>Prof. Dr. Wessler, Prof. Dr. Galata</td>
</tr>
<tr>
<td>Teaching staff</td>
<td>Prof. Dr. Wessler, Dipl.-Math. Helge Röpcke</td>
</tr>
</tbody>
</table>

**Learning Objectives / Competencies:**
The students gain an understanding of the theoretical foundations of selected multivariate procedures to the extent that they will be able to make quantitative and qualitative statements about economic relationships using this method and based on real data. On the basis of case studies and the use of appropriate software (Excel or SPSS) students develop a good understanding of the applied quantitative methods.

**Content**
Practical training in the basics of selected multivariate procedures:
- Cluster analysis
- Factor analysis
- Discriminant analysis
- Time series analysis
- ARCH and GARCH Models
- And many more...

**Teaching and Learning Methods:**
- Lectures
- Group work based on case study
- Self-directed learning
- Project work

**Literature**
Sustainable Management (570)

Why should I choose this specialism?
Sustainable development is the major challenge of the 21st century. There is a worldwide search for new strategies, measures and instruments to develop a more sustainable path, in particular of doing business and management. This challenge forms the starting point for the "Sustainable Management" course. This advanced module in Sustainable Management is aimed at all students who may take the role of a new generation of responsible managers and business experts, balancing the triple bottom line (TBL), i.e. companies' profit, maintaining the quality of the environment and the quality of human life, finally in a global context.

What are the principal learning objectives?
The Sustainable Management module's principal aim is to provide students a broad and solid overview of responsible management in the 21st century. The foci are: basic principles and concepts of sustainable management on the one hand and specific tools of a sustainable management and applications in practice on the other. Further, experience and insights are gained in real sustainability projects. Specifically, the following learning objectives are:

- Recognition of limitations and awareness of shortcomings of today's business practice
- Transfer of knowledge, skills and awareness of responsible business conducts
- Encouragement and guidance on strategic sustainability thinking and decision making
- Attention to responsibility as "change agents for sustainability"

What are my future prospects?
In addition to their well-based business education, students acquire the increasingly sought-after ability to successfully manage and implement solutions according to sustainable development and corporate responsibility. Thus, opportunities will arise to gain professional positions and competently participate in the necessary restructuring of the economy.
### Learning Objectives Part a) Principles

Students are enabled to consider the consequences of businesses and economic activity for people, society, and nature. They are aware of the concept of sustainability, and how it is transferred to companies, corporate management, and applications in strategies, processes, and products. Students understand the driving forces for corporate sustainability. They can realize the relevance of sustainability for competitiveness and are able to assess the "business case". Assessment is conducted through written examination.

### Part b): Applications

The students are able to understand the basic lines of development from environmental to sustainable management. They gain the ability to assess the consequences of businesses and economic activity for people, society, and nature by using the toolbox of sustainable management. This toolbox covers specific instruments and methods, to be used in different business functions, departments as well as in cross-sectoral areas and different applications. Assessment is conducted through case study.

### Content

**Part a) Principles**
- Economies in global responsibility
- Leitbild sustainability
- Sustainable Supply Chain Management
- Generic strategies approaching sustainability: efficiency, consistency, sufficiency
- Corporate Social Responsibility (CSR)
- Business administration and sustainable management
- Sustainability-oriented competitive strategies
- Stakeholders' requirements: Government, NGOs, investors, customers
- Selected areas of a sustainable management
- Sustainability in SMEs

**Part b): Applications**
- Core instruments and basic methods such as:
  - Environmental management systems (EMAS, ISO 14000)
  - Life Cycle Assessment (LCA)
  - Product Carbon Footprinting (PCF)
  - Product design à la Cradle to Cradle (C2C)
  - Product Sustainability Assessment (PROSA)
  - Environmental profit and loss accounting
  - Environmental Management Accounting (EMA)
  - Eco-controlling
  - Sustainable Balanced Scorecard (SBSC)
  - Environmental and sustainability reporting
  - Sustainability rating

### Teaching and Learning Methods

- Lectures
- Discussions
• Case studies
• Group work
• Self-directed learning
• Online-learning platform: Virtual Academy of Sustainability (www.va-bne.de)

Literature
• Isenmann, R. (2014): Handouts and slides available online at the learning platform moodle.
• Further references are announced and made available along the course.
• Library at Pasing campus
Module No. 572
Title Sustainable Management in Practice

Applicability
Acquired expertise in sustainable management is to be further deepened and practiced within the scope of the project. Due to the cross-cutting nature of sustainability, the course is a useful addition, as well as reflection on, all other specialist studies – particularly those which deal with responsible corporate governance.

Module Type Advanced Module (AM)
Language German
Teaching Method Project
Frequency Weekly
Semester 7th Semester
SWS 4
ECTS Credits 5

Workload 50 / 40 / 40 / 20

Corresponding Courses 571 Sustainable Management
Prerequisite knowledge None

Assessment PA
Permitted Aids None

Responsible Person Prof. Dr. Georg Zollner, Prof. Dr. Ralf Isenmann

Teaching Staff Prof. Dr. Georg Zollner, Prof. Dr. Ralf Isenmann, Prof. Dr. Angela Poech, NN

Learning Objectives / Competencies
Students are enabled to apply their conceptual and methodological knowledge in sustainable management to a concrete practice-relevant research question. In a group work project a question (possibly with a practice partner) is processed and presented under realistic conditions.

The students will learn how sustainable concepts, strategies and instruments can be used and implemented under realistic conditions, how they act and where their limitations are.

Content
The content to be worked on will differ according to the topic of the project. Students will accomplish the following:
- Structuring of the task
- Project planning in terms of time, effort and resources
- Substantive research on the respective project question
- Development and implementation of an appropriate solution approach

Teaching and Learning Methods

Literature
- Sustainable Management library at Pasing campus
- Other relevant literature will be announced in the course

Stand: 04.02.2015