Module Manual

Bachelor European Business Studies (EB)

Module Manual Study beginning at OTH Regensburg

Version:
Study Regulations April 2022
(Studien- und Prüfungsordnung vom 01. April 2022)

2022-10-29
Content

Modules at OTH Regensburg
Statistics ................................................................................................................................. 4
Bookkeeping and Accounting ............................................................................................... 7
Introduction to Business Studies ......................................................................................... 10
Foundation Economics ........................................................................................................ 13
Foundation IT ...................................................................................................................... 16
Business Language and Scientific Working in the Host Country ........................................... 18
European Economy and Culture ......................................................................................... 28
Business Language 2 and Cross-Cultural Competence ....................................................... 31
Business Plan Writing ........................................................................................................ 42
Foundation Business Law ................................................................................................... 47
Cost Accounting ................................................................................................................ 50
Mathematics ....................................................................................................................... 53

Modules at Partner University
Courses at Partner University (Semester 3 and 4) ................................................................ 57

Modules at OTH Regensburg
International Management .................................................................................................. 74
Economic Policy .................................................................................................................. 84
International Economics .................................................................................................... 87
Decision Making and Communication ................................................................................ 91
Study Option Finance ......................................................................................................... 97
Study Option Marketing ..................................................................................................... 111
Study Option Logistics ....................................................................................................... 120
Study Option Human Resource Management and Leadership ........................................... 132
Study Option Project Management .................................................................................... 143
Study Option Advanced Taxation and Auditing ................................................................. 153
Study Option Accounting and Controlling ....................................................................... 163
Study Option Technology and Management ..................................................................... 173
Specialised Elective in Business ......................................................................................... 183
Bachelor Thesis ................................................................................................................ 185
First Placement Semester ................................................................................................. 187
Second Placement Semester .............................................................................................. 194
Modules at OTH Regensburg
### Module number
01

### Module title
Statistics (Betriebsstatistik)

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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</thead>
<tbody>
<tr>
<td>SK</td>
<td>1</td>
<td>6</td>
<td>every academic year (winter semester)</td>
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</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Thomas Schreck</td>
<td>Seminar-style tuition</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Compulsory/Elective</th>
<th>Module language</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Thomas Schreck</td>
<td>Compulsory</td>
<td>German</td>
</tr>
</tbody>
</table>

### Access requirements
n/a

### Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

#### Subject skills
With a basic knowledge of descriptive statistics, students are able to independently plan and perform descriptive analyses, to select the right method according to a situation and problem and interpret the results correctly and critically (3). The students are familiar with the concept of random variables and are capable of applying this knowledge to modelling (2). The students are familiar with the most relevant distributions and know which particular processes can be modeled based on those (2). The students are capable of investigating and describing the interdependence among two variables using regression analysis (2). With a basic knowledge of inferential statistics, students are are capable of deriving conclusions about a population on the basis of statistical samples (1). They know how to calculate parameter estimations and confidence intervals as well as how to judge particular significance levels (2). The students are able to formulate hypotheses about populations and know how they can be assessed on the basis of statistical sample data (2). The students know and are able to apply the most relevant statistical testing procedures (2).

#### Method skills
Students can also professionally and methodically handle a set of statistical tools and competently apply their analytical skills (2). The students are capable of implementing the statistical methods with a pertinent tool like Excel (1).
### Content
This module introduces students to empirical research and statistical analysis. The aim is to impart the necessary methodological knowledge that is used in operational practice, but also in other modules of the course of studies as well as in the bachelor thesis.

The operational statistics module provides the necessary tools that are required for the implementation and evaluation of quantitative methods.

- Statistical study procedure
- Data collection and data processing
- Parameters of frequency distributions
- Ratios and indicators
- Regression and correlation analysis
- Theoretical distribution
- Simple linear regression: inferential methods
- Supervised exercises

### Literature
#### Required reading
Fahrmeir, Ludwig/Künstler, Rita/Pigeot, Iris/Tutz, Gerhard: Statistik. Der Weg zur Datenanalyse, Springer Verlag

Schira, Josef: Statistische Methoden der VWL und BWL, Theorie und Praxis, Pearson, München

#### Recommended reading
Bourier, Günther: Beschreibende Statistik, Gabler

Bourier, Günther: Wahrscheinlichkeitsrechnung und schließende Statistik, Gabler

Wewel, Max C.: Statistik im Bachelor-Studium der BWL und VWL. Methoden, Anwendung, Interpretation, Pearson

Schwarze, Jochen: Grundlagen der Statistik I – Beschreibende Verfahren, Herne/Berlin, Verlag NWB

Schwarze, Jochen: Grundlagen der Statistik II – Wahrscheinlichkeitsrechnung und induktive Statistik, Herne/Berlin, Verlag NWB

Latest edition each

### Teaching and learning methods
Seminar-style tuition with dialogue and supervised exercises (problem-orientated teaching and working, exploratory learning)

Learning videos on all topics (flipped classroom possible)

Unsupervised exercises with solutions for monitoring progress; control questions

Use of educational software: Microsoft Excel

Lecture with Powerpoint slides or projector slides – occasional handouts

Independent project work by students on specific aspects of the lecture
| **Type of examination/Requirements for the award of credit points** | Take Home Exam  
Duration: 120 minutes |
| --- | --- |
| **Usability in other degree programmes** | The module can also be used in the Bachelor's degree programme in Business Studies.  
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |
| **Other information** | - |
| **ECTS Credits** | 7 |
| **Workload** | 210 hours  
Contact/attendance time: 90 h  
Additional work: 120 h |
<p>| <strong>Weighting of the grade in the overall grade</strong> | 3.5 |</p>
<table>
<thead>
<tr>
<th>Module number</th>
<th>Module title</th>
</tr>
</thead>
<tbody>
<tr>
<td>02</td>
<td>Bookkeeping and Accounting (Buchführung und Bilanzierung)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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</thead>
<tbody>
<tr>
<td>BBI</td>
<td>1</td>
<td>4</td>
<td>every academic year (winter semester)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Claus Koss</td>
<td>Seminar-style tuition</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Lecturer</th>
<th>Compulsory/Elective</th>
<th>Module language</th>
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<tbody>
<tr>
<td>Prof. Dr. Claus Koss</td>
<td>Compulsory</td>
<td>German (Introduction and HGB-part) English (IFRS)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Access requirements</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>n/a</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Learning outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:</td>
</tr>
<tr>
<td>- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested</td>
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<tr>
<td>- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied</td>
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<tr>
<td>- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained</td>
</tr>
</tbody>
</table>

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are able to understand standard double-entry book keeping entries (1), preparing opening statements of financial position and basic financial reports (2). Students are familiar with German GAAP, accounting legislation and IFRS financial reporting (2). They will know US-GAAP as the third important accounting regime (1). They are able to analyse financial reports for preparing investment decisions in particular (2).

**Social skills**

Students are able to communicate accounting issues (1).

**Method skills**

Students will be able to apply HGB-rules and international standards in reporting business transactions (1). They will be able to read and understand legal requirements (legal skills) and interpret financial reports (economic skills) (2). On completing the module the students will use accounting and financial reporting as a tool to conduct, control and optimize business transactions (2).
Personal skills
Students will have understood accounting as the utmost important tool to measure commercial success (1).

Content
The course instructs in basic concepts of financial accounting and techniques of bookkeeping. The lecture provides an introduction to German GAAP, focusing on small and medium-sized businesses. The module also provides an introduction to international financial reporting according to international financial reporting standards, focusing on EU-accepted IFRSs (EU-IFRS).

- Introduction: accounting terms and definitions
  - German technical terms
  - English technical terms
- Business models and their presentation in financial reports
- Accrual vs. Cash Flow accounting
- HGB vs. IFRS vs. US-GAAP
- Opening balance sheet and primary entries
- Introductory bookkeeping
- Financial reporting
  - Financial reports according to German HGB and German Tax Accounting
  - Financial reports according to International Standards
  - Analysis of Financial Reports

Literature
Required reading
Koss: Bilanzen lesen und verstehen

Codes:
HGB (German Commercial Code)
IFRSs as accepted by the European Commission (EU-IFRSs)

Recommended reading
Further case studies and other sources of information will be provided by the lecturer latest edition each

Teaching and learning methods
Seminar-style tuition with group exercises and discussion
Lectures given by professor
Oral presentation
Oral presentations of group discussions

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination (schriftliche Prüfung)</th>
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</thead>
<tbody>
<tr>
<td>Duration: 90 minutes</td>
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</table>

Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides
<table>
<thead>
<tr>
<th>Other information</th>
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<tbody>
<tr>
<td><strong>ECTS Credits</strong></td>
<td>5</td>
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<tr>
<td><strong>Workload</strong></td>
<td>150 hours</td>
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<tr>
<td></td>
<td>Contact/attendance time: 60 h</td>
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<tr>
<td></td>
<td>Additional work: 90 h</td>
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<tr>
<td><strong>Weighting of the grade in the overall grade</strong></td>
<td>2.5</td>
</tr>
</tbody>
</table>
Module number
03

Module title
Introduction to Business Studies
(Grundlagen der Betriebswirtschaftslehre)

Code
BW

Semester
1

Number of WSH
4

Module offered
every academic year
(winter semester)

Module coordinator
Prof. Dr. Dr. Reiner Goertzen

Tuition type
Seminar-style tuition

Module duration
1 semester

Lecturers
Prof. Dr. Dr. Reiner Goertzen
Prof. Dr. Michael Höschl

Compulsory/Elective
Compulsory

Module language
German

Access requirements
n/a

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students gain knowledge of the framework within which companies can operate commercially (1). In addition, students gain the ability to recognize how business decisions have to be prepared (1).

Social skills
Students can contribute appropriate views and ideas on planning and decision making (1). They are able to present reasoned arguments to a target group (1).

Method skills
Students acquire commercial and legal thinking and reasoning techniques that enable them to select targeted solutions from a set of alternative choices of action (1).

Personal skills
Students are able to deal with economic problems independently (1). They possess independence, criticism and discussion skills (2).
### Content
- Introduction to the problem of the choice of legal form
- Basic principles of tax law
- Principles of company law
- Basics of business valuation and corporate acquisition
- Basics of business accounting (accounting, annual financial statement, cost accounting, financial plan)
- Fundamentals of corporate governance
- Fundamentals of insolvency
- Basic concepts and terminology of business administration
- Basic issues in the key functions of a corporation
- Introduction to employment, industrial and work context of human relations
- Basic process, planning and control aspects of operations management

### Literature

**Required reading**
- Schmalen, Helmut, Grundlagen und Probleme der Betriebswirtschaft (Arbeits- und Übungsbuch)
- Wöhe, Günter, Einführung in die Allgemeine Betriebswirtschaftslehre

**Recommended reading**
- Bossert, Unternehmensbesteuerung und Bilanzsteuerrecht
- Klunzinger, Grundzüge des Gesellschaftsrechts
- Zimmermann, Grundriss des Insolvenzrechts
- Peemöller, Praxishandbuch der Unternehmensbewertung
- Jung, Allgemeine Betriebswirtschaftslehre
- Straub, Einführung in die Allgemeine Betriebswirtschaftslehre

*latest edition each*

### Teaching and learning methods
Seminar-style tuition with exercises

### Type of examination/Requirements for the award of credit points
- Written examination (schriftliche Prüfung)
- Duration: 90 minutes

### Usability in other degree programmes
The module can also be used in the Bachelor's degree programme in Business Studies.

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information
-
<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
</table>
| 5            | 150 hours
   Contact/attendance time: 60 h
   Additional work: 90 h | 2.5                                      |
## Module number
04

## Module title
Foundation Economics  
(Grundlagen der Volkswirtschaftslehre)

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tr>
<td>VW</td>
<td>2</td>
<td>4</td>
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<tr>
<td></td>
<td></td>
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<td>(summer semester)</td>
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<table>
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<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Matthias Weiss</td>
<td>Seminar-style tuition</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Compulsory/Elective</th>
<th>Module language</th>
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</thead>
<tbody>
<tr>
<td>Prof. Dr. Matthias Weiss</td>
<td>Compulsory</td>
<td>German</td>
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</tbody>
</table>

## Access requirements
n/a

## Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
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- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

### Subject skills
Students understand basic macroeconomic issues and relationships and can place them in an overall economic context (2). Students are able to recognise, understand and analyse basic economic relationships (2). The acquired ability of economic reasoning enables students to analyse and assess social and political issues (2). Moreover, it provides a theory-based guidance in the implementation of internal optimization strategies (cost, production, profit theory) (2). Students are aware of the effects that our modes of production and consumption have for the global climate. They understand the mechanisms that lead to greenhouse gas emissions and the mechanisms that can help reduce them (2).

### Social skills
Students are able to discuss current topics (2). They are encouraged to discuss critical, sometimes even controversial topics in an objective atmosphere (2). Students gain experience in solving individual assignments and in accepting constructive criticism directed at their exercise results (1).

### Method skills
Students gain insights into the various representation modes of economic reasoning (2). They are able to handle complex economic issues graphically, arithmetically and verbally (2).
Personal skills
Students are able to discuss by means of group work (1). They can both exercise and respond to constructive criticism, and present their conclusions in a rational manner (1).

Content
- Introduction
  - "Economics" as a discipline
  - Principles of economic behavior: Scarcity, opportunity costs, thinking in marginal terms, incentives, trade, division of labour, specialisation, efficiency
- Fiction: Perfect competition
  - Household Behavior, Goods Demand and Consumption
  - Firm Behavior, Production and Goods Supply
  - Market Equilibrium
  - Government Intervention
- Reality: Imperfect Competition and Market Failure
  - Imperfect Competition
  - Asymmetric Information
  - External Effects and Climate Change
  - Public Goods
- Economic systems
  - Command economy and market economy
  - The social market economy and the trade-off between efficiency and equity
- Macroeconomic Analysis
  - Gross National Income, Gross Domestic Product
  - Macroeconomics: Full employment and Say’s Law, Mass Unemployment and Keynesian Demand Theory

Literature
Required reading
Lecture notes and online material
Recommended reading
Will be announced in class

Teaching and learning methods
Seminar-style tuition with exercises
Presentation by lecturer using PowerPoint, black board, plenary discussions, group work, videos, extensive online resources, and current news articles

Type of examination/Requirements for the award of credit points
Take Home Exam
Duration: 90 minutes

Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.
<table>
<thead>
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<th>Other information</th>
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<tbody>
<tr>
<td><strong>ECTS Credits</strong></td>
<td><strong>5</strong></td>
</tr>
<tr>
<td><strong>Workload</strong></td>
<td><strong>150 hours</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Contact/attendance time: 60 h</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Additional work: 90 h</strong></td>
</tr>
<tr>
<td><strong>Weighting of the grade in the overall grade</strong></td>
<td><strong>2.5</strong></td>
</tr>
</tbody>
</table>
Module number
05

Module title
Foundation IT
(IT-Grundlagen)

Code
ITG

Semester
1

Number of WSH
2

Module offered
every academic year
(winter semester)

Module coordinator
Peter Michl

Tuition type
Exercise (with computers)

Module duration
1 semester

Lecturers
Peter Michl
Lecturers team

Compulsory/Elective
Compulsory

Module language
German

Access requirements
n/a

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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The competence level of respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students understand (1) the importance of IT and the possibilities and limitations (2) of IT support. Students can protect their own security when using software and the Internet (2).

Social skills
Students acquire "soft skills" such as consultation and consensus within a group, empathy for the views of others and insights into human nature (team skills) (2).

Method skills
Students can deploy IT systems efficiently (2). They can use office and business communication software for everyday business tasks (2). Students are able to produce reports, presentations and scientific essays (3).

Personal skills
Students acquire personal skills such as manner and demeanour, self-discipline and self-confidence (2).
### Content
- Introduction to subscribing / unsubscribing to the OTH Regensburg network
- Overview of network resources
- Chapter 1: Microsoft Word
- Chapter 2: Microsoft Excel
- Chapter 3: Microsoft PowerPoint
- Chapter 4: Microsoft Access

### Literature

#### Required reading
- Learning materials on the e-Learning Platform / Moodle Network (including control questions and exercises on each chapter)
- Current scripts of the Herdt-Campus, available online

#### Recommended reading
- Online help for software products
- Selected videos from Youtube
- Latest edition each

### Teaching and learning methods

- Seminar-style tuition with group exercises
- Presentation by lecturer using PowerPoint or application “live” of the used software
- Control questions and exercises will be available
- Use of the e-learning platform as an information and communication medium, as well as online videos from Youtube.

### Type of examination/Requirements for the award of credit points

- Written examination (Klausur)
- Duration: 60 minutes

### Usability in other degree programmes

- In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### ECTS Credits

- 3

### Workload

- 90 hours
- Contact/attendance time: 30 h
- Additional work: 60 h

### Weighting of the grade in the overall grade

- 1.5
<table>
<thead>
<tr>
<th>Module number</th>
<th>Module title</th>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
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<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>06</td>
<td>Business Language and Scientific Working in the Host Country</td>
<td>EN1</td>
<td>1 &amp; 2</td>
<td>4</td>
<td>every semester</td>
<td>Heinz Hager</td>
<td>Seminar</td>
<td>2 semesters</td>
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<tr>
<td></td>
<td>(Wirtschaftssprache und akademisches Arbeiten im Zielland)</td>
<td>FR1</td>
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<td>(starts in winter semester)</td>
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<td></td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Courses</th>
<th>Access requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joanne Gibson</td>
<td>One of modules 6a-6c should be selected depending on the chosen partner university</td>
<td></td>
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<tr>
<td>Heinz Hager</td>
<td>6a: Business Language English and Scientific Working</td>
<td>Decision for Module EN, FR or SP through choice of Partner University</td>
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<tr>
<td>Maria Schönauer</td>
<td>6b: Business Language French and Scientific Working</td>
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<tr>
<td></td>
<td>6c: Business Language Spanish and Scientific Working</td>
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</table>

**Course description**

This module has two aims: It gives students the opportunity to practise and improve their language skills and it is an introduction to scientific working methods prevalent in the host country.

Students actively participate in group work and specific tasks applying Business English/ French/ Spanish in a professional, scientific and international context with a special focus on the European business landscape.

Students gain in-depth knowledge of key areas of business and economics vocabulary.

Students are introduced to methods of enhancing their understanding and production of academic texts related to their study program.

**Content**

- Comprehension, text work and discussions
- Dealing with typical business situations in different functional fields
- Developing presentation techniques and negotiation strategies
- Case studies and role plays
- Analysis of economics-related texts (corporate and industrial reports and textbooks)
- Text production according to academic requirements

**Type of examination/ Requirements for the award of credit points**

Portfolio, consisting of:

- Semester 1: Written examination (Klausur)
  Duration: 60 minutes (Weighting: 50 %)
- Semester 2: Course work (Weighting: 50 %)
<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>150 hours</td>
<td>2.5</td>
</tr>
<tr>
<td></td>
<td>Contact/attendance time: 60 h</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Additional work: 90 h</td>
<td></td>
</tr>
<tr>
<td>Course number</td>
<td>Course title</td>
<td></td>
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<tr>
<td>---------------</td>
<td>--------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>06a</td>
<td>Business Language English and Scientific Working (Wirtschaftssprache Englisch und akademisches Arbeiten)</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tbody>
<tr>
<td>EN1</td>
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<td>4 (2 winter semester, 2 summer semester)</td>
<td>every semester (starts in winter semester)</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
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</thead>
<tbody>
<tr>
<td>Joanne Gibson</td>
<td>Seminar</td>
<td>Compulsory</td>
</tr>
</tbody>
</table>

**Learning outcomes**

**Target language level according to the Common European Framework (CEF): B2**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand complex spoken and written English texts dealing with current economics topics and events of the day and are able to reproduce the essential content of these (2). They are familiar with day-to-day business, specific business, economics and technical vocabulary (2). They are able to apply relevant grammar skills correctly (3). They have internalized methods of analysing and producing scientific texts relevant to their degree course (2).

**Social skills**

Students can communicate their own point of view in an appropriate, transparent and appreciative manner in English within a group context (2). They are also able to change perspective (3).

**Method skills**

Students are capable of working on English texts and small projects independently and of presenting their results orally and in writing according to academic requirements (2). They are able to utilize collaborative digital tools in their work (2).

**Personal skills**

Students can successfully work in an English speaking team (3). They are able to talk and write about a wide range of topics and form ethical and responsible views and defend them (3). They develop cultural awareness and approach other cultures with respect (3).
<table>
<thead>
<tr>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Current texts on economic issues</td>
</tr>
<tr>
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<td>• Case studies and role plays</td>
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<td>• Exercises on selected chapters of English grammar and vocabulary</td>
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<td>• Presentations in English</td>
</tr>
<tr>
<td>• Academic working methods e.g. structure of an academic paper, correct citing and referencing</td>
</tr>
<tr>
<td>• Selected applied business skills</td>
</tr>
<tr>
<td>• Interactive digital learning platforms</td>
</tr>
<tr>
<td>• Collaborative digital media</td>
</tr>
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<table>
<thead>
<tr>
<th>Literature</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Required reading</strong></td>
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<tr>
<td>Handouts and online material provided by the module leader</td>
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<table>
<thead>
<tr>
<th><strong>Recommended reading</strong></th>
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<tbody>
<tr>
<td>My Grammar Lab, Intermediate B1-B2 or Advanced C1-C2, Pearson</td>
</tr>
<tr>
<td>Oxford Advanced Learner's Dictionary</td>
</tr>
<tr>
<td>English-language press</td>
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<table>
<thead>
<tr>
<th>Teaching and learning methods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar-style tuition with group projects (oral and written)</td>
</tr>
<tr>
<td>Discussions</td>
</tr>
<tr>
<td>Presentations and abstracts</td>
</tr>
<tr>
<td>Applied business writing tasks</td>
</tr>
<tr>
<td>Collaborative digital media/learning platforms</td>
</tr>
<tr>
<td>Additional materials for self-study and support on GRIPS</td>
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<table>
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<tr>
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<tr>
<td>Portfolio, consisting of:</td>
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<tr>
<td>Duration: 60 minutes (Weighting: 50 %)</td>
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<tr>
<td>Semester 2: Course work (Weighting: 50 %)</td>
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### Course number
06b

### Course title
Business Language French and Scientific Working  
(Wirtschaftssprache Französisch und akademisches Arbeiten)

### Code
FR1

### Semester
1 & 2

### Number of WSH
4  
(2 winter semester,  
2 summer semester)

### Module offered
every semester  
(starts in winter semester)

### Lecturer
Maria Schönauer

### Tuition type
Seminar

### Compulsory/Elective
Compulsory

### Learning outcomes

**Target language level according to the Common European Framework (CEF): B2**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested

- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied

- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand complex French spoken and written texts dealing with current economics topics and events of the day and are able to reproduce the essential content of these (2). They are familiar with day-to-day business, specific business, economics and technical vocabulary (2). They are able to apply relevant grammar skills correctly (3). They have internalized methods of analysing and producing scientific texts relevant to their degree course (2).

**Social skills**

Students can communicate their own point of view in an appropriate, transparent and appreciative manner in French within a group context (2). They are also able to change perspective (3).

**Method skills**

Students are capable of working on English texts and small projects independently and of presenting their results orally and in writing according to academic requirements (2). They are able to utilize collaborative digital tools in their work (2).

**Personal skills**

Students can successfully work in an English speaking team (3). They are able to talk and write about a wide range of topics and form ethical and responsible views and defend them (3). They develop cultural awareness and approach other cultures with respect (3).
### Content
- Current texts on economic issues
- Videos on course-related subjects
- Case studies and role plays
- Exercises on selected chapters of English grammar and vocabulary
- Presentations in English
- Academic working methods e.g. structure of an academic paper, correct citing and referencing
- Selected applied business skills
- Interactive digital learning platforms
- Collaborative digital media/learning platforms

### Literature
#### Required reading
Handouts and online material from various French newspapers provided by the module leader

#### Recommended reading
- Froße E./ Lüger H, Frankreich verstehen, Primus Verlag
- M. Gregoire, O. Thievenaz, Grammaire progressive du français, Niveau intermédiaire, Paris, (Cle International)
- J. Penfornis, affaires.com, Niveau avancé, Paris, (Klett/Cle International)
- J. Penfornis, Vocabulaire progressif du français des affaires, Paris (CLE International)

latest edition each

### Teaching and learning methods
- Seminar-style tuition with group projects (oral and written)
- Discussions
- Presentations and abstracts
- Applied business writing tasks
- Collaborative digital media/learning platforms
- Additional materials for self-study and support on GRIPS

### Type of examination/Requirements for the award of credit points
Portfolio, consisting of:
- Semester 1: Written examination (Klausur)
  - Duration: 60 minutes (Weighting: 50 %)
- Semester 2: Course work (Weighting: 50 %)

### Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungscommission) decides on possible recognition.

### Other information
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<td>Course number</td>
<td>Course title</td>
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<tr>
<td>06c</td>
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<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<td>SP1</td>
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<td>every semester (starts in winter semester)</td>
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<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
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</thead>
<tbody>
<tr>
<td>Heinz Hager</td>
<td>Seminar</td>
<td>Compulsory</td>
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</tbody>
</table>

**Learning outcomes**

**Target language level according to the Common European Framework (CEF): B2**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand complex Spanish spoken and written texts dealing with current economics topics and events of the day and are able to reproduce the essential content of these (2). They are familiar with day-to-day business, specific business, economics and technical vocabulary (2). They are able to apply relevant grammar skills correctly (3). They have internalized methods of analysing and producing scientific texts relevant to their degree course (2).

**Social skills**

Students can communicate their own point of view in an appropriate, transparent and appreciative manner in Spanish within a group context (2). They are also able to change perspective (3).

**Method skills**

Students are capable of working on Spanish texts and small projects independently (2) and of presenting their results orally and in writing according to academic requirements (3). They are able to utilize collaborative digital tools in their work (2).

**Personal skills**

Students can successfully work in an Spanish speaking team (3). They are able to talk and write about a wide range of topics and form ethical and responsible views and defend them (2). They develop cultural awareness and approach other cultures with respect (3).
**Content**
- Current texts on economic issues
- Videos on course-related subjects
- Case studies and role plays
- Exercises on selected chapters of Spanish grammar and vocabulary
- Presentations in Spanish
- Academic working methods e.g. structure of an academic paper, correct citing and referencing
- Interactive digital learning platforms
- Collaborative digital media

**Literature**

**Required reading**
- H. Köhler, et al., Éxito, Bildungsverlag EINS
- J.M. Domínguez, M. Valle, Spanische Übungsgrammatik für Fortgeschrittene, Erich Schmidt Verlag

Handouts and online material provided by the module leader

**Recommended reading**
- J. Schnitzer, J. Martí, Wirtschaftsspanisch - Terminologisches Handbuch, Oldenbourg
- P. Álvarez Olañeta, T. Bonachera Álvarez, Großer Lernwortschatz Spanisch, Hueber

latest edition each

**Teaching and learning methods**

Seminar-style tuition with group projects (oral and written)

Discussions

Presentations and abstracts

Collaborative digital media/learning platforms

**Type of examination/Requirements for the award of credit points**

Portfolio, consisting of:
- Semester 1: Written examination (Klausur)
  - Duration: 60 minutes (Weighting: 50 %)
- Semester 2: Course work (Weighting: 50 %)

**Usability in other degree programmes**

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information**

- **ECTS Credits**: 5
- **Workload**: 150 hours
  - Contact/attendance time: 60 h
  - Additional work: 90 h
- **Course language**: Spanish
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<tr>
<th>Module number</th>
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<th>Number of WSH</th>
<th>Module offered</th>
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<tr>
<td>7</td>
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<td>EEC</td>
<td>2</td>
<td>4</td>
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<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Sandra Hamella</td>
<td>Seminar-style tuition</td>
<td>1 semester</td>
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<th>Module language</th>
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<tbody>
<tr>
<td>Prof. Dr. Sandra Hamella</td>
<td>Compulsory</td>
<td>English</td>
</tr>
<tr>
<td>Prof. Dr. Matthias Weiss</td>
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<th>Access requirements</th>
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<table>
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<tr>
<th>Learning outcomes</th>
</tr>
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</table>

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Economic, political, cultural, and social convergence and diversity is transforming and shaping the context in which European organisations and individuals operate. This module enables students to analyse economic and political aspects and social and cultural phenomena in the European context (2). Students are familiar with the economic, political, cultural, and social institutions and structures in Europe and with its goals, instruments and agencies (2). Students can appreciate both the importance of convergence and divergence and have an understanding of economic and cultural realities, differences and contexts (2). Students will be able to accept and to handle contradictions (2).

**Social skills**

Students will be able to learn to collaborate, to present and analyse problems in a group situation in a manner that is appropriate to the addressees (2). Students will be able to competently articulate their opinion in a culturally appropriate and also gender-sensitive manner (2).
### Method skills

Students acquire analytical, methodological, communicative, social, and cultural skills (2). Students will be able to correctly identify, label, and define methods and instruments, and to use the appropriate terminology (2). They will also learn to demonstrate a critical but constructive approach (2).

### Personal skills

Students acquire founded confidence in debating and presentation (2). Students learn to appreciate both the importance of convergence and divergence and have an understanding of economic and cultural realities, differences and contexts. They are able to accept and to handle contradictions and to deal with cognitive dissonances (3). Students realize that a knowledge of cultural differences is key but only one of many influences on one's behaviour. Analyzing that social class, gender, age, level, type of education and many others are the determining factors for human behaviour, students learn about the importance of social commitment (3). Students acquire the main skills for culture in a globalised and digitised world to safely, effectively and appropriately take part in (digital) life both at home and abroad.

### Content

- **The political system of the EU**
  - A brief history of the EU
  - Institutions, Legislation, and Budget
- **The economic system in Europe**
  - Economic Integration
  - EU Decision Making
- **Comparing European societies**
- **Cultures**
  - The Power of Stereotypes
  - Taboos
  - Comparing Cultures
  - Cultural gaps
  - Cultural Awareness
  - Business Culture
  - Conception of European Culture
  - Differences and common features in Europe

### Literature

**Required reading**
Will be announced in the course

**Recommended reading**
Will be announced in the course

### Teaching and learning methods

Seminar-style tuition with group exercises. Online courses via e-learning platform.

Presentation by lecturer using PowerPoint, black board, plenary discussions, group work, videos, extensive online resources, and current newspaper articles.
| Type of examination/Requirements for the award of credit points | Portfolio, consisting of:  
Part Prof. Dr. Weiss:  
1 written examination (Klausur)  
Duration: 30 minutes  
Part Prof. Dr. Hamella:  
Oral presentation (Präsentation)  
Duration: 15 Minutes  
Weighting: 50 % each |
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<tr>
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<tbody>
<tr>
<td>Usability in other degree programmes</td>
<td>In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.</td>
</tr>
<tr>
<td>Other information</td>
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</tr>
<tr>
<td>ECTS Credits</td>
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| Workload | 150 hours  
Contact/ attendance time: 60 h  
Additional work: 90 h |
<p>| Weighting of the grade in the overall grade | 5 |</p>
<table>
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<tr>
<th>Module number</th>
<th>Module title</th>
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<tr>
<td>08</td>
<td>Business Language 2 and Cross-Cultural Competence (Wirtschaftssprache 2 und Interkulturelle Kompetenz)</td>
<td>EN2, FR2, SP2</td>
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<td>every semester (starts in winter semester)</td>
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<tr>
<td>Heinz Hager</td>
<td>Seminar</td>
<td>2 semesters</td>
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<table>
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<tr>
<th>Lecturers</th>
<th>Courses</th>
<th>Access requirements</th>
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</table>

**Course description**

This module has two aims: It is designed to give students the opportunity to practice and improve their language skills on an entry level and it is an introduction to cross-cultural competence relevant to the host country.

Students actively participate in group work and basic tasks, applying Europe’s main business languages English/French/Spanish in an everyday, professional, and international context. They gain knowledge of basic grammar structures and key areas of business and general vocabulary. They are familiarized with methods of identifying cultural differences and improving their cultural awareness.

**Content**

- Speaking, listening, reading, writing
- Analysis of basic grammar structures
- Special areas of vocabulary
- Practising basic real-life and business situations in an international environment
- Developing cross-cultural competence

**Type of examination/ Requirements for the award of credit points**

Portfolio, consisting of:
- Semester 1: Written examination (Klausur)
  - Duration: 60 minutes (Weighting: 50 %)
- Semester 2:
  - Portfolio, consisting of:
    - Oral presentation (pass/fail) and
    - Written examination (graded)
  - Duration: 60 minutes (Weighting: 50 %)
<table>
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<tr>
<td>08</td>
<td>Business Language English and Cross-Cultural Competence (Wirtschaftssprache Englisch und Interkulturelle Kompetenz)</td>
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<tbody>
<tr>
<td>Joanne Gibson</td>
<td>Seminar</td>
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**Learning outcomes**

**Target language level according to the Common European Framework (CEF): B2**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are able to understand and reproduce the essential content of English texts both orally and in writing (1). Students are able to apply the basic skills of listening, speaking, reading and writing (2). They can also apply basic grammar skills correctly (2) and use specific business and economics vocabulary (1). Students can give presentations in English (2). Students have a basic understanding of cultural aspects of business (2). The are able to use the knowledge of cultural theory in communication situations (2).

**Social skills**

Students can communicate in an appreciative manner in English within a group context (2). They can express their reasoned views and opinions within a group context and react adequately to language stimuli (2).

**Method skills**

Students are able to apply the basic structures of language and cultural theory properly (2). They are able to work on English texts independently and present their results correctly (2). They are able to utilize collaborative digital tools in their work (2).

**Personal skills**

Students are able to communicate on an intermediate level, put forward their own views in a cross cultural context and consider cultural norms (2). They develop cultural awareness and approach other cultures with respect (3).
### Content
- Oral and written texts
- Videos on course-related subjects
- Exercises on selected chapters of English grammar and vocabulary
- Presentations in English
- English texts on various issues
- Role plays
- Selected applied business skills
- Interactive digital learning platforms
- Collaborative digital media

### Literature
**Required reading**
Handouts and online material provided by the module leader

**Recommended reading**
- My Grammar Lab, Intermediate B1-B2 or Advanced C1-C2, Pearson
- Oxford Advanced Learner's Dictionary
- English-language press

### Teaching and learning methods
Seminar-style tuition with group exercises (oral and written)
- Discussions
- Presentations
- Role plays
- Applied business writing tasks
- Collaborative digital media/learning platforms
- Additional materials for self-study and support on GRIPS

### Type of examination/Requirements for the award of credit points
<table>
<thead>
<tr>
<th>Semester 1</th>
<th>Written examination (Klausur)</th>
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<table>
<thead>
<tr>
<th>Semester 2</th>
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<tbody>
<tr>
<td>Oral presentation (pass/fail) and Written examination (graded)</td>
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<tr>
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</tbody>
</table>

### Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.
<table>
<thead>
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<tr>
<td><strong>Course language</strong></td>
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</table>
### Learning outcomes

**Target language level according to the Common European Framework (CEF): A2/B1**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are able to understand and reproduce the essential content of French texts both orally and in writing (1). Students are able to apply the basic skills of listening, speaking, reading and writing (2). They can also apply basic grammar skills correctly (2) and use specific business and economics vocabulary (1). Students can give presentations in French (2). Students have a basic understanding of cultural aspects of business (2). They are able to use the knowledge of cultural theory in communication situations (2).

**Social skills**

Students can communicate in an appreciative manner in French within a group context (2). They can express their reasoned views and opinions within a group context and react adequately to language stimuli (2).

**Method skills**

Students are able to apply the basic structures of language and cultural theory properly (2). They are able to work on English texts independently and present their results correctly (2). They are able to utilize collaborative digital tools in their work (2).

**Personal skills**

Students are able to communicate on an intermediate level, put forward their own views in a cross cultural context and consider cultural norms (2). They develop cultural awareness and approach other cultures with respect (3).
## Content
- Oral and written texts
- Videos on course-related subjects
- Exercises on selected chapters of French grammar and vocabulary
- Presentations in French
- French texts on various issues
- Selected applied business skills
- Interactive digital learning platforms
- Collaborative digital media

## Literature

### Required reading
Handouts and online material provided by the module leader
N. Laudut, On y va! A2, Ismaning (Hueber)

### Recommended reading
M. Mitchell ; A Fleuranceau, Pour parler affaires, Stuttgart
M. Gregoire, O. Thievenaz, Grammaire progressive du français, Niveau intermédiaire, Paris (Cle International).
H. Klein, H. Kleineidam, Grammatik des heutigen Französisch, Lern- und Nachschlagegrammatik für Fortgeschrittene, Stuttgart
Große E./ Lüger H, Frankreich verstehen, Darmstadt
latest edition each
The magazine “Ecoute”

## Teaching and learning methods
Seminar-style tuition with group exercises (oral and written)
Discussions
Presentations
Applied business writing tasks
Collaborative digital media/learning platforms
Additional materials for self-study and support on GRIPS

## Type of examination/Requirements for the award of credit points
<table>
<thead>
<tr>
<th>Portfolio, consisting of:</th>
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<tbody>
<tr>
<td>Semester 1: Written examination (Klausur)</td>
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<tr>
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<td>Semester 2:</td>
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<tr>
<td>Portfolio, consisting of:</td>
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<td>Oral presentation (pass/fail) and</td>
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<td>Written examination (graded)</td>
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<tr>
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<td>Usability in other degree programmes</td>
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<tr>
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**Learning outcomes**

**Target language level according to the Common European Framework (CEF): A2**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are able to understand and reproduce the essential content of Spanish texts both orally and in writing (1). Students are able to apply the basic skills of listening, speaking, reading and writing (2). They can also apply basic grammar skills correctly and use specific business and economics vocabulary (1). Students can give presentations in Spanish (2). Students have a basic understanding of cultural aspects of business (2). They are able to use the knowledge of cultural theory in communication situations (2).

**Social skills**

Students can communicate in an appreciative manner in Spanish within a group context (2). They can express their reasoned views and opinions within a group context and react adequately to language stimuli (2).

**Method skills**

Students are able to apply the basic structures of language and cultural theory properly (2). They are able to work on Spanish texts independently and present their results correctly (2). They are able to utilize collaborative digital tools in their work (2).

**Personal skills**

Students are able to communicate on a basic level, put forward their own views in a cross cultural context and consider cultural norms (2). They develop cultural awareness and approach other cultures with respect (3).
### Content
- Oral and written texts
- Videos on course-related subjects
- Exercises on selected chapters of Spanish grammar and vocabulary
- Presentations in Spanish
- Spanish texts on various issues
- Role plays
- Interactive digital learning platforms

### Literature
**Required reading**
Horstmann, W. et al., ¡Claro que sí!, Bildungsverlag EINS
Handouts and online material provided by the module leader

**Recommended reading**
P. Álvarez Olañeta, T. Bonachera Álvarez, Großer Lernwortschatz Spanisch, Hueber
J. Martí i Pérez, F. Lalana Lac, Tramontana, Kieser
latest edition each

### Teaching and learning methods
Seminar-style tuition with group exercises (oral and written)
- Discussions
- Presentations
- Role plays
- Additional materials for self-study and support on GRIPS

### Type of examination/Requirements for the award of credit points
Portfolio, consisting of:
- Semester 1: Written examination (Klausur)
  - Duration: 60 minutes (Weighting: 50 %)
- Semester 2:
  - Portfolio, consisting of:
    - Oral presentation (pass/fail) and
    - Written examination (graded)
  - Duration: 60 minutes (Weighting: 50 %)

### Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information
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<tr>
<td>09</td>
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<tbody>
<tr>
<td>Prof. Dr. Sean Patrick Saßmannshausen</td>
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<tr>
<td>Prof. Dr. Sean Patrick Saßmannshausen, Brigitte Kauer</td>
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**Access requirements**
n/a

**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students assimilate detailed information about organizational formation (3), strategic positioning (3), business modelling (3), new venture finance (2), resource assembly (1), break even analyses (1), going concerns (2) and the target audiences (1) for whom business plans are written; they are able to present business plans (3) to bankers, investors and venture capitalists, or, in case of corporate venturing, to senior management. Students have an in-depth knowledge (3) of marketing concepts such as market segmentation, target marketing, positioning, branding, buying behaviour in consumer and business markets, the role of product/service planning, pricing, distribution and communication as well as forces in the external business environment that influence marketing decisions. The students also have an insight into the field of market research (1).
Method skills
Students can take decisions (2) related to business startups, small businesses and the development of new business units; they can appraise (1) the outcomes of their own decisions/ideas. They are able (1) to make effective use of marketing opportunities by analysing customers, competitors and their own company, and to design (2) effective marketing programmes by selecting appropriate strategies for pricing, promotion, location and product. Students can also design and carry out market research projects and integrate the acquired data into a business plan (2).

Social skills
Students are able to (2) reason and articulate their viewpoints convincingly in planning and decision making processes. They are able to facilitate group work (3) directed at the development of business plans.

Personal skills
Students learn to comprehend (2) business planning as a holistic process in new venture formation and the creation and establishment of new opportunities and organisations, reasoned argumentation through working in groups, they develop (1) the ability to criticise constructively and to present their outcomes professionally. Students are able to (2) work in small teams, build arguments and reason logically in team discussions. They can deploy (2) market instruments in an ethical way.

Content
Business Plan Writing
The main aim of the course is to equip students with an understanding of the content of a business plan. By the end of the course students can draw up business plans based on ideas which they have themselves formulated.

Topic 1 Reasons for and processes in business planning
- Why write a business plan?
- Start with a contingent business mission, vision, strategy and model
- Planning the Business Plan
- Business plan outline
- Writing the business plan

Topic 2 – What a business plan should include
- An executive summary
- A brief description of the business opportunity, the (potential) market and related industry
- The marketing and sales strategy and related activities (marketing action plan), distribution
- The management team and personnel
- The operations
- The investment plan, financial forecasts and exit options

Topic 3 – Useful tools and theories in business planing
- Porter’s Five Forces
- Osterwalder’s “Business Model Generator”
- Leschke’s “Business Model Map”
- Causation vs. effectuation theory
- The Buyer-Utility Map
- “Blue” vs. “red ocean” strategy
- Sassmannshausen’s “Opportunity Diamond”
• Harvard Business School’s entrepreneurship model “opportunity-people-deal-context”
Also: The audience for a business plan and how to present a business plan to bankers, investors and venture capitalists

**Marketing**
The course enables students to define and apply their knowledge of key marketing concepts in the context of their business plan.

- Introduction to marketing management
- External environment
- Introduction to Market Research
- Creation of a small market study (e.g. target group survey)
- Marketing strategy and process
- Marketing insights, consumer behaviour and market segmentation
- Product and programme
- Pricing
- Distribution
- Marketing communication
- Marketing coordination

**Literature**

**Business Plan Writing**

**Required reading**

**Articles:**

**Recommended reading**

**Textbooks:**

**Articles:**

Additional books and textbooks:

Marketing
Required reading
Recommended reading
Homburg, C./Krohmer, H.: Marketingmanagement, Studienausgabe, Wiesbaden
Kotler, P.: Kotler on Marketing, New York
Kotler, P./Keller, K.L./Bliemel, F.: Marketing Management, München
Magerhans, Alexander: Marktforschung: Eine praxisorientierte Einführung; Wiesbaden

Teaching and learning methods
Seminar-style tuition with group exercises
Presentation of contents by students
The course is based on seminar-style tuition and selected exercises.

<p>| Type of examination/Requirements for the award of credit points | Term paper (Studienarbeit) |</p>
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<th>Usability in other degree programmes</th>
<th>In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.</th>
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<td><strong>Weighting of the grade in the overall grade</strong></td>
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<tr>
<td>10</td>
<td>Foundation Business Law (Grundlagen des Wirtschaftsrechts)</td>
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<tr>
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<tr>
<td>Prof. Dr. Dorothea Betten</td>
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<table>
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<tr>
<th>Access requirements</th>
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<tbody>
<tr>
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</tbody>
</table>

**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students acquire basic knowledge in the field of commercial law with particular emphasis on the general parts of the German civil and commercial codes (2). They also know the principles of legal working techniques and will be able to resolve basic legal problems in everyday life (3).

**Social skills**

Students can contribute appropriate positions to the process of corporate decision-making (2).

**Method skills**

Students can readily identify legal problems and assess their results (2).

**Personal skills**

Students can resolve basic legal cases unassisted (2). Students learn to cooperate in small groups (2).
## Content

- Legal terminology and elements of the general parts of the German civil and commercial codes and of the law of obligations
- Declaration of intent: constituent elements, delivery and access
- Conclusion of a contract
- Disposition and executory agreement and abstraction principle
- Rescission
- Legal capacity and capability
- Freedom of contract: freedom of conclusion, content and design and its exceptions
- Substitution
- statutory rights under default law
- rights of withdrawal
- rights in case of impossibility
- Nature and extent of compensation for damages
- Breaches of contractual obligations
- Commercial Law

### Literature

#### Required reading

Legal text: German Civil Code (Bürgerliches Gesetzbuch - BGB)

#### Recommended reading

- Förster, Christian: Allgemeiner Teil des BGB, Schuldrecht Allgemeiner Teil, Schuldrecht; Besonderer Teil, Start ins Rechtsgebiet, C.F. Müller Verlag
- Rumpf-Rometsch: Die Fälle, Schuldrecht AT, Schuldrecht BT; fall-fallg Verlag
- Schnauder, Franz: Grundzüge des Privatrechts für den Bachelor, 3. Auflage, 2014, Start ins Rechtsgebiet C.F. Müller Verlag

### Teaching and learning methods

- Seminar-style tuition with legal case work
- Flipped classroom
- Break-out-discussions for legal casework
- Repetitions by digital quizes

### Type of examination/Requirements for the award of credit points

- Written examination (schriftliche Prüfung)
- Duration: 90 minutes
### Usability in other degree programmes

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information

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<th>ECTS Credits</th>
<th>Workload</th>
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11

## Module title
Cost Accounting (Kostenrechnung)

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<td>4</td>
<td>every academic year (summer semester)</td>
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### Module coordinator
Prof. Dr. Uwe Seidel

### Tuition type
Seminar-style tuition

### Lecturer
Prof. Dr. Konrad Schindlbeck

### Compulsory/Elective
Compulsory

### Module language
German
Several topics in English

## Access requirements
It is recommended to have attended the lecture "Bookkeeping and Accounting" in advance.

## Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

### Subject skills
The students are familiar with the methods and objectives of management accounting as an effective information system of an entity (1). They know the controlling terminology and several management accounting techniques (1). By being able to use various management tools themselves they will be able to critically analyze management reports (2).

### Social skills
Students can make appropriate contributions to controlling and management processes, and are able to contribute effectively to discussions in peer groups (2).

### Method skills
Students will be able to choose between several and apply an appropriate management accounting tool (1). They will be able to generate and analyse data in a business environment (2). The students get an insight into the software-side integration of external and internal accounting using examples from different ERP systems (2).

### Personal skills
Students will develop a data based decision approach in a business environment (2).
Content
The course teaches the fundamental principles and techniques of management accounting. These are applied in practical examples and supported by illustrative case studies.

- Fundamentals of management accounting
  - Tasks, structure and areas of accounting
  - Technical terms and concepts
- Fundamentals of management accounting
  - Cost concepts and categories
  - Mathematical tools for optimization
- Identification of cost drivers
  - Recognition, valuation of cost drivers in several categories (personnel costs, material costs and service costs, imputed costs)
- Cost allocation
  - Purposes of cost allocation
  - Tools for cost allocation
  - Overhead cost allocation
- Pricing decision and calculation of unit-costs
  - Objectives
  - Tools and calculations
  - Short term profitability analysis
- Direct costing and break even analysis
  - Terminology
  - Break-even analysis
- Introductory cost planning
  - Terminology and tools
  - Overhead cost management
- ERP-based Integration of external and internal accounting
- ERP-based cost center reporting

Literature

Required reading
Lecture notes

Recommended reading
Olfert, K.: Kostenrechnung, Ludwigshafen
Däumler, K.-D./Grabe, J.: Kostenrechnung 1, Grundlagen, Herne/Berlin
Däumler, K.-D./Grabe, J.: Kostenrechnung 2, Deckungsbeitragsrechnung, Herne/Berlin
Haberstock, L.: Kostenrechnung 1, Einführung, Hamburg
Haberstock, L.: Kostenrechnung 2, Plankostenrechnung, Hamburg
Hummel, S./Männel, W.: Kostenrechnung 1 und 2, Wiesbaden
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<th>Teaching and learning methods</th>
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<tr>
<td>Seminar-style tuition</td>
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<tr>
<td>Dialogue with students based on joint development of solutions to the selected exercises</td>
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<tr>
<td>Discussion of the practical application of the taught instruments</td>
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<tr>
<td>Online course &quot;Cost and Performance Accounting&quot; of the Virtual University of Bavaria (vhb)</td>
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<td>Presentation technology: slides, blackboards, beamer, online</td>
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<th>Written examination (schriftliche Prüfung) Duration: 90 minutes</th>
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</thead>
</table>

| Usability in other degree programmes                             | In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |

| Other information                                                | - |

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>150 hours Contact/attendance time: 60 h Additional work: 90 h</td>
<td>2.5</td>
</tr>
</tbody>
</table>
Module number
12

Module title
Mathematics
(Wirtschaftsmathematik)

Code
WM

Semester
1

Number of WSH
4

Module offered
every academic year
(winter semester)

Module coordinator
Dr. Doris Augustin

Tuition type
Seminar-style tuition

Module duration
1 semester

Lecturer
Dr. Doris Augustin

Compulsory/Elective
Compulsory

Module language
German

Access requirements
n/a

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students know and understand essential methods of business mathematics and they have the ability to apply them to issues of economics and professional practice (2).

Method skills
Students have an in-depth knowledge of mathematical methods for processing business tasks (2) and they acquire a basic knowledge of mathematical modelling in economics (3).

Social skills
Students are able to solve problems within a group or team (2), present their results properly (1) and deal with criticism constructively (2).

Personal skills
Students enhance their ability to manage their own time and private study (2).
**Content**

- **Basics**
  - The real numbers
  - Real sequences

- **Financial mathematics**
  - Interest and compound interest
  - Comparison of cash flows
  - Pension bill
  - Repayment bill

- **Analysis**
  - Functions with one variable
    - Important functional classes and economic functions
    - Continuity and limits
    - Derivative of a function
    - Extrema
    - Curve discussion
  - Functions with multiple variables
    - Partial derivatives
    - Extrema with and without constraints

**Literature**

**Required reading**

**Lecture Notes**

**Recommended reading**

- Auer, B.; Seitz, F.: Grundkurs Wirtschaftsmathematik, Gabler Verlag
- Benker, H.: Wirtschaftsmathematik mit dem Computer, Vieweg Verlag
- Bosch, K.: Mathematik für Wirtschaftswissenschaftler, R. Oldenburg Verlag
- Bosch, K.: Übungs- und Arbeitsbuch Mathematik für Ökonomen, R. Oldenburg V.
- Eichholz, W., Vilkner, E.: (Formelsammlung) Taschenbuch der Wirtschaftsmathematik, Fachbuchverlag Leipzig
- König, W. u.a. (Hrsg.): (Formelsammlung) Taschenbuch der Wirtschaftsinformatik und Wirtschaftsmathematik, Verlag Harri Deutsch
- Körth H., Dück, W., Kluge P.D., Runge, W.: Wirtschaftsmathematik Band 1, Verlag Die Wirtschaft
- Luderer, B., Nollau, V., Vetters, K.: Mathematische Formeln für Wirtschaftswissenschaftler, B.G. Teubner Verlag
- Precht, M., Voit, K., Kraft, R.: Mathematik 1/2 für Nichtmathematiker, Oldenburg Verlag
- Sydsaeter, K., Hammond, P., Mathematik für Wirtschaftswissenschaftler – Basiswissen mit Praxisbezug, Verlag Pearson Studium
- Tietze, J.: Einführung in die angewandte Wirtschaftsmathematik, Springer Verlag
Tietze, J.: Übungsbuch zur angewandten Wirtschaftsmathematik, Springer Verlag
Tietze, J: Einführung in die Finanzmathematik, Springer Verlag
latest edition each

**Teaching and learning methods**
Seminar-style tuition with group exercises
Inverted classroom
The students are assigned exercises to work on in their own time – these are then discussed in the lecture and / or in the tutorial

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination (schriftliche Prüfung) Duration: 90 minutes</th>
</tr>
</thead>
</table>

**Usability in other degree programmes**
The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information**
Inclusion of the eLearning platform, e.g. for script, exercises, learning plans, instructional videos, tests, discussion of the content.

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>150 hours</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Contact/attendance time: 60 h</td>
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</tr>
<tr>
<td></td>
<td>Additional work: 90 h</td>
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Modules at Partner University
Module number | Module title | Code | Semester | Number of WSH | Module offered |
<table>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13-27</td>
<td>Courses at Partner University (Semester 3 and 4) (Studium an der Partnerhochschule (Semester 3 und 4))</td>
<td>-</td>
<td>3 &amp; 4</td>
<td>-</td>
<td>every semester/academic year (winter semester/summer semester)</td>
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</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>Depending on the partner university and selected modules</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
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<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Compulsory/Elective</th>
<th>Module language</th>
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<tbody>
<tr>
<td>Depending on the partner university and selected modules</td>
<td>Compulsory/Elective (Depending on the partner university and selected modules)</td>
<td>Depending on the partner university and selected modules</td>
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</tbody>
</table>

Access requirements
In order to enter a first semester at a partner university after commencing study at the OTH Regensburg, a student must have first obtained at least 55 ECTS credits in modules of the first study period (semesters 1 and 2).

Learning outcomes
Depending on selected modules.

On completing the modules the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**
Students have a thorough and well-founded knowledge of the different business departments and units which function within a company, with a clear understanding of the way in which they interact (3).

**Social skills**
Students can convincingly present professional standpoints in the different departments of a business and can work together with representatives of other operating units to develop effective solutions (2)

**Method skills**
Students are versed in the use of the subject-specific methods which they have been taught on a scientific basis and which are applied in actual business contexts (3).

**Personal skills**
Students can move with ease and confidence within the business and academic environment of their chosen cultural area, and can apply their acquired business expertise to that specific culture (3).

Content
Depending on the selected module. Students must have at least 20 credits from the following subjects:
- Finance
- Marketing
- HR Management
- IT
- Economics
- Accounting
- Business Language

The remaining credits can be chosen from elective subjects.

<table>
<thead>
<tr>
<th>Literature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Required reading</td>
</tr>
<tr>
<td>Recommended reading</td>
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<table>
<thead>
<tr>
<th>Teaching and learning methods</th>
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</thead>
<tbody>
<tr>
<td>Depending on the partner university and selected modules</td>
</tr>
</tbody>
</table>

| Type of examination/Requirements for the award of credit points | Depending on the partner university and selected modules |
|------------------------------------------------------------------|
| Usability in other degree programmes | Depending on the partner university and selected modules |

| Other information | - |

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<thead>
<tr>
<th>ECTS Credits</th>
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<tbody>
<tr>
<td>60</td>
<td>1800 hours</td>
<td>60</td>
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58
Oxford Brookes University

Descriptions from Partner University not from OTH Regensburg

Detailed information:
https://www.brookes.ac.uk/about/directorates/asa/registry/apgo/programmes/bah-eub-vg.pdf

Overview:

Regensburg Associate Year

() Programmes Lead:

Stage II

The following acceptable modules are compulsory:

U58038 Placement Search and Preparation (non-credit) Semesters 1 and 2

The following acceptable modules are also alternative compulsory:

- 1 module from
  - U61512 French B1 (1) Semester 1 or 2
  - U61513 French B1 (2) Semester 2
  - U61536 French B2 (1) Semester 1
  - U61537 French B2 (2) Semester 2
  - U63510 Spanish A2 (1) Semester 2
  - U63511 Spanish A2 (2) Semester 1
  - U63512 Spanish B1 (1) Semester 1 or 2
  - U63513 Spanish B1 (2) Semester 2
  - U63536 Spanish B2 (1) Semester 1
  - U63537 Spanish B2 (2) Semester 2
  - U63580 Spanish 6 (double Honours Component) Semesters 1 and 2
3 modules from
- U50034 eBusiness Semester 1 or 2
- U51050 Managing Knowledge for Competitive Advantage Semester 1
- U51056 Environmentally Sustainable Business Semester 2
- U51068 Independent Study in Business Semester 1 or 2
- U52025 Financial Markets and Institutions Semester 1
- U52026 International Labour Markets Semester 2
- U55038 Managing Business Operations Semester 1
- U58020 Creativity and Innovation Semester 2
- U58022 Enterprise and Entrepreneurship Semester 1
- U58032 Ethics in Business Semester 1 or 2
- U58034 Evaluating Options for Entrepreneurial Organisations Semester 2

4 modules from
- U50037 Management Information Systems Semester 1
- U52022 International Finance Semester 2
- U52029 International Markets and Competition Semester 2
- U55039 Managing Business Projects Semester 2
- U55043 Customer Experience Management Semester 1

The following modules are alternative acceptable:

not more than 2 credits from
- U61512 French B1 (1) Semester 1 or 2
- U61513 French B1 (2) Semester 2
- U61536 French B2 (1) Semester 1
- U61537 French B2 (2) Semester 2
- U63510 Spanish A2 (1) Semester 2
- U63511 Spanish A2 (2) Semester 1
- U63512 Spanish B1 (1) Semester 1 or 2
- U63513 Spanish B1 (2) Semester 2
- U63536 Spanish B2 (1) Semester 1
- U63537 Spanish B2 (2) Semester 2
- U63580 Spanish 6(double Honours Component) Semesters 1 and 2

This is a double subject and cannot be combined with another subject.
La Rochelle Business School

Descriptions from Partner University not from OTH Regensburg

Detailed information:
https://www.excelia-group.com/schools-programmes/la-rochelle-business-school

Overview:

French Track

<table>
<thead>
<tr>
<th>Course List</th>
<th>Credits</th>
<th>Offered in semester</th>
<th>Type of Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>International Trade Techniques (in English)</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Business processes and operation management (in English)</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Management Interculturel</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Management Financier</td>
<td>6</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Economie internationale et développement durable</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Enjeux et diversité de la zone Asie 1</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Langue vivante différents niveaus</td>
<td>2</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Contemporary Issues (in English)</td>
<td>5</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Developper votre marque personelle</td>
<td>2</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Supply chain management (in English)</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Fondamentaux des systèmes d'information et développement web</td>
<td>6</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Fondamentaux du contrôle de gestion</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Enjeux et diversité de la zone Asie 2</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
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<tr>
<td>Etudes de marché</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>English for Academic purposes</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Initiation to research</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>(Second) Business Language (Russe, Portugais, Chinois, French)</td>
<td>2</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Construire un monde meilleur ensemble</td>
<td>4</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Course List</td>
<td>Credits</td>
<td>Offered in semester</td>
<td>Type of Examination</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>---------</td>
<td>---------------------</td>
<td>---------------------</td>
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<tr>
<td>International Trade Techniques</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
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<tr>
<td>Business processes and operation management</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
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<tr>
<td>Cross-Cultural Management</td>
<td>3</td>
<td>Winter</td>
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<tr>
<td>Financial Management</td>
<td>6</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>International Economics &amp; Sustainable Development</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Geopolitics: Asia 1</td>
<td>3</td>
<td>Winter</td>
<td>Portfolio</td>
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<tr>
<td>English for Contemporary Issues</td>
<td>5</td>
<td>Winter</td>
<td>Portfolio</td>
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<tr>
<td>French as Business Language (different levels)</td>
<td>2</td>
<td>Winter</td>
<td>Portfolio</td>
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<tr>
<td>To promote your personal brand</td>
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<td>Winter</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Supply Chain Management</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Fundamentals of Information System and Web Development</td>
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<td>Summer</td>
<td>Portfolio</td>
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<tr>
<td>Fundamentals of Management Control</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Geopolitics: Asia</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Market Research</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>English for academic purposes</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Initiation to research</td>
<td>3</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>Second Business Language (Russe, Portugais, Chinois, French)</td>
<td>2</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
<tr>
<td>To build a better world together</td>
<td>4</td>
<td>Summer</td>
<td>Portfolio</td>
</tr>
</tbody>
</table>
Cámarabilbao University Business School

Descriptions from Partner University not from OTH Regensburg

Detailed information:
https://cubs.camarabilbao.com/en/study-plan/

GRADO EN GESTIÓN Y MARKETING EMPRESARIAL

<table>
<thead>
<tr>
<th>Module title</th>
<th>Semester</th>
<th>ECTS credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional skills (part 1)</td>
<td>Autumn</td>
<td>4,5</td>
</tr>
<tr>
<td>Professional Skills (part 2)</td>
<td>Autumn</td>
<td>3</td>
</tr>
<tr>
<td>Digital Marketing</td>
<td>Autumn</td>
<td>6</td>
</tr>
<tr>
<td>Strategic Marketing</td>
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<td>6</td>
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<tr>
<td>Consumer Behaviour</td>
<td>Autumn</td>
<td>4,5</td>
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<tr>
<td>Introduction to Business Communications</td>
<td>Autumn</td>
<td>4,5</td>
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<tr>
<td>Spanish Language I</td>
<td>Autumn</td>
<td>6</td>
</tr>
<tr>
<td>Digital Skills for Marketing II</td>
<td>Autumn</td>
<td>3</td>
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<tr>
<td>Sales Team Management</td>
<td>Spring</td>
<td>6</td>
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<tr>
<td>Starting a Business</td>
<td>Spring</td>
<td>4,5</td>
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<tr>
<td>Advanced Information Systems</td>
<td>Spring</td>
<td>6</td>
</tr>
<tr>
<td>Sales and Negotiation Techniques</td>
<td>Spring</td>
<td>4,5</td>
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<td>Commercial Distribution</td>
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<td>6</td>
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<tr>
<td>Public Relations</td>
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<td>4,5</td>
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<tr>
<td>Advertising and Brand</td>
<td>Spring</td>
<td>6</td>
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Universidad del País Vasco, San Sebastián

Descriptions from Partner University not from OTH Regensburg

Detailed information:

Max. 18 ECTS can be achieved from year 2 modules or language courses and min. 42 ECTS need to come from year 3/4 modules or optional subjects.

### GRADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS

<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Asignatura / Courses</th>
<th>Semestre</th>
<th>ECTS</th>
<th>Idioma / Language</th>
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<tr>
<td></td>
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<tr>
<td></td>
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<td></td>
<td>Ingles / English</td>
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<td>Ingles / English</td>
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<td></td>
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<td>Francés / French</td>
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<td>Gestion stratégique : croissance et</td>
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<tr>
<td></td>
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<td>développement des affaires</td>
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<tr>
<td></td>
<td>26410</td>
<td>Dirección Estratégica: Política de Empresa</td>
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<tr>
<td></td>
<td>25846</td>
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<tr>
<td></td>
<td>25845</td>
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<tr>
<td></td>
<td>25842</td>
<td>Régimen Fiscal de la Empresa</td>
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<tr>
<td>4</td>
<td>25850</td>
<td>Derecho de la Empresa</td>
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<td>6</td>
<td>Castellano /Spanish</td>
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<tr>
<td></td>
<td>25849</td>
<td>Dirección Financiera: Inversiones</td>
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<tr>
<td></td>
<td>25851</td>
<td>Sistemas Informáticos de Gestión</td>
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<td></td>
<td></td>
<td>Empresarial</td>
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### ASIGNATURAS OPTATIVAS – OPTIONAL SUBJECTS

#### MINOR “Contabilidad y otros Sistemas de Información”

<table>
<thead>
<tr>
<th>Code</th>
<th>Asignatura / Courses</th>
<th>Semester</th>
<th>ECTS</th>
<th>Idioma / Language</th>
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<tbody>
<tr>
<td>26411</td>
<td>Contabilidad Pública</td>
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<tr>
<td>26412</td>
<td>Contabilidad de Gestión y Control Interno</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26413</td>
<td>Marco Legal de la Contabilidad y la Auditoría</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26414</td>
<td>Auditoría de Cuentas</td>
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<td>Castellano /Spanish</td>
</tr>
<tr>
<td>26415</td>
<td>Contabilidad Avanzada y Fiscalidad</td>
<td>Fall</td>
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</table>

#### MINOR “Dirección Comercial”

<table>
<thead>
<tr>
<th>Code</th>
<th>Asignatura / Courses</th>
<th>Semester</th>
<th>ECTS</th>
<th>Idioma / Language</th>
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</thead>
<tbody>
<tr>
<td>26423</td>
<td>Investigación Comercial</td>
<td>Spring</td>
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<tr>
<td>26424</td>
<td>Marketing Avanzado</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26425</td>
<td>Marketing Sectorial</td>
<td>Fall</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26427</td>
<td>Derecho del Consumo</td>
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<tr>
<td>26426</td>
<td>Marketing Internacional</td>
<td>Fall</td>
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#### MINOR “Finanzas”

<table>
<thead>
<tr>
<th>Code</th>
<th>Asignatura / Courses</th>
<th>Semester</th>
<th>ECTS</th>
<th>Idioma / Language</th>
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</thead>
<tbody>
<tr>
<td>26417</td>
<td>Gestión de la Entidades Financieras</td>
<td>Spring</td>
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<td>Castellano /Spanish</td>
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<tr>
<td>26418</td>
<td>Valoración de Empresas</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26419</td>
<td>Sistema Financiero Internacional</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26420</td>
<td>Gestión de Mercados Financieros</td>
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<td>Castellano /Spanish</td>
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<tr>
<td>26421</td>
<td>Finanzas Internacionales</td>
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#### MINOR “Personas e Innovación”

<table>
<thead>
<tr>
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<th>Semester</th>
<th>ECTS</th>
<th>Idioma / Language</th>
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</thead>
<tbody>
<tr>
<td>26429</td>
<td>Sociología de la Empresa I: Políticas, Funciones y Técnicas de Personal</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
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<tr>
<td>26430</td>
<td>Derecho de la Empresa II: Derecho de las Relaciones Laborales</td>
<td>Spring</td>
<td>5</td>
<td>Castellano /Spanish</td>
</tr>
<tr>
<td>26432</td>
<td>Nuevos Modelos de Gestión</td>
<td>Fall</td>
<td>5</td>
<td>Castellano /Spanish</td>
</tr>
<tr>
<td>26433</td>
<td>Sistemas y Políticas de Innovación</td>
<td>Fall</td>
<td>5</td>
<td>Castellano /Spanish</td>
</tr>
<tr>
<td>26431</td>
<td>Sociología de la Empresa II: Cambio organizativo y Innovación</td>
<td>Fall</td>
<td>5</td>
<td>Castellano /Spanish</td>
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</table>
### ASIGNATURAS OPTATIVAS EN IDIOMA EXTRANJERO – ELECTIVES IN FOREIGN LANGUAGE

<table>
<thead>
<tr>
<th>Code</th>
<th>Asignatura / Courses</th>
<th>Semester</th>
<th>ECTS</th>
<th>Idioma / Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>26428</td>
<td>Segundo Idioma Extranjero Empresarial I</td>
<td>Spring</td>
<td>5</td>
<td>Alemán / German</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Francés / French</td>
</tr>
<tr>
<td>26434</td>
<td>Inglés Empresarial Avanzado I</td>
<td>Spring</td>
<td>5</td>
<td>Inglés / English</td>
</tr>
<tr>
<td>26416</td>
<td>Segundo Idioma Extranjero Empresarial II</td>
<td>Fall</td>
<td>5</td>
<td>Alemán / Francés</td>
</tr>
<tr>
<td>26422</td>
<td>Inglés Empresarial Avanzado II</td>
<td>Fall</td>
<td>5</td>
<td>Inglés / English</td>
</tr>
</tbody>
</table>
University of the Sunshine Coast

Descriptions from Partner University not from OTH Regensburg

Detailed information:


Study details: Commencing teaching period:
Total credit transfer: Semester 1 or Semester 2 (final intake semester 1 2024)
Total courses to be completed at USC: 16 courses
Number of consecutive teaching periods of study at USC: 8 courses
2 semesters

Credit transfer details: Provisional credit:

DO NOT enrol in these courses

BUS101 Exploring Business Research
BUS102 Economics for Business
BUS104 Discovering Management
ACC106 Accounting Principles
BUS108 Information Systems in Organisations
BUS203 Business Law
BUS306 World of Work: Your Pathway to Employment
BCI300 Work Integrated Learning Project
BCI301 Work Integrated Learning Placement
1 x GEN199 Introductory Level General Elective
3 x BUS199 Introductory Level Electives in Business
3 x BUS299 Advanced Level Electives in Business

Provisional credit conditions:

1: Students must complete semesters 1 and 2 (60 ECTS) of the OTH Regensburg program prior to commencing study at USC.
2: Provisional credit will be converted to credit on receipt of an official OTH Regensburg academic transcript confirming successful completion of the Bachelor of Arts, European Business Studies (240 ECTS), including:
   a) 60 ECTS of semester 7 & 8 modules, including the thesis, and completion of 15 ECTS in one of the following specialisations/focus:
      International Finanzmanagement
      International Logistik
      International Marketing
      International Personalmanagement
   b) Completion of the placement/internship semester (30 ECTS)
      No more than 60 ECTS may be completed from studies at USC.
Important information regarding the USC program requirements can be found at the following link: www.usc.edu.au/BUS301

Courses to be completed at USC:

The courses listed are correct at the time of writing but are subject to change. Advice should be sought from Student Central prior to enrolling in courses.

Introductory courses (1) 12 units
BUS105 Marketing Essentials

Developing and Graduate courses (1) 12 units
BUS320 Business, Governance and Society+
+Must be completed in final semester of study at USC.

Major courses (6) 72 units

Select 1 course from:
ACC320 Contemporary Accounting Issues*
BUS303 Money and Banking*
HRM321 Organisational Change and Agility
MGT310 Managing the Small Business
MKG322 Building and Managing Brands
TSM315 Running Meetings, Incentives, Conventions and Exhibitions (M.I.C.E) Industry

Plus select 1 course from:
ACC310 Management Accounting
BUS303 Money and Banking*
HRM321 Change Leadership and Agility
IBS321 International Business Strategy
TSM313 The Innovation and Technology Effect in TLEM

Plus select 1 course from:
ACC310 Management Accounting
FIN310 Investment Analysis*
HRM311 Enabling Team Synergy and Performance
TSM200 Creating and Managing Event Experiences

Plus select 1 course from:
ACC321 Auditing and Professional Practice*
BUS305 Econometrics*
HRM321 Organisational Change and Agility
MGT325 Managing Quality
TSM315 Running Meetings, Incentives, Conventions and Exhibitions (M.I.C.E) industry events

Plus select 2 developing and graduate (200/300 level) courses from the USC Business School.
*These courses have additional prerequisite requirements of specific knowledge that must be met prior to enrolling in the course. Students who wish to enrol in these courses must seek approval to enrol from the Course Coordinator and will be required to provide evidence of meeting the prerequisite requirements.
Turku University of Applied Sciences

Descriptions from Partner University not from OTH Regensburg

**Detailed information:**

https://www.tuas.fi/en/study-tuas/exchange-students/courses/
- Faculty of Engineering and business
- course list
- School of Entrepreneurship and sales

or:

Prague University of Economics and Business

Descriptions from Partner University not from OTH Regensburg

Detailed information:

You can complete your study plan from the list of courses available for IBB students: https://ibb.vse.cz/study-obligations/ibb-study-plan/.

Here is the schedule of registrations of courses and enrollment: https://ibb.vse.cz/general-information/registration-of-courses/

Modules:

During the following academic year, your obligation will be to obtain 60 ECTS:

Your compulsory courses will be these four courses (which are part of the IBB Final state exam):

2MO252 (Doing business in globalized environment)
2SE252 (World Economy)
2MO352 (International Business Operations)
2MO351 (International Trade)
2SE251 (International Economics)
RISEBA University of Business, Arts and Technology

Descriptions from Partner University not from OTH Regensburg

Detailed information:
https://www.riseba.lv/en/students/undergraduate-studies/european-business-studies
Arcada University of Applied Sciences

Descriptions from Partner University not from OTH Regensburg

Detailed information:
https://www.arcada.fi/en/study-arcada/exchange-studies-arcada/double-degree
Modules at OTH Regensburg
<table>
<thead>
<tr>
<th><strong>Module number</strong></th>
<th><strong>Module title</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>International Management</td>
</tr>
<tr>
<td></td>
<td>(Internationales Management)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Code</strong></th>
<th><strong>Semester</strong></th>
<th><strong>Number of WSH</strong></th>
<th><strong>Module offered</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>IM</td>
<td>7/8</td>
<td>10</td>
<td>Every academic year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Module coordinator</strong></th>
<th><strong>Tuition type</strong></th>
<th><strong>Module duration</strong></th>
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</thead>
<tbody>
<tr>
<td>Prof. Dr. Nina Leffers</td>
<td>Seminar-style tuition</td>
<td>2 semesters</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th><strong>Lecturers</strong></th>
<th><strong>Module courses</strong></th>
<th><strong>Access requirements</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Dorothea Betten</td>
<td>1) Business Management</td>
<td>Course segment 3</td>
</tr>
<tr>
<td>Prof. Dr. Nina Leffers</td>
<td>2) Internationalisation Strategies</td>
<td>Basic knowledge in Business Administration recommended</td>
</tr>
<tr>
<td>Prof. Dr. Claudia Woerz-Hackenberg</td>
<td>3) International Law</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Learning outcomes</strong></th>
<th><strong>Content</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Students are prepared for working in an international and in particular a European environment.</td>
<td>The course offers a broad overview of the basic principles required to run an (international) business – including relevant organisational aspects – and to internationalise business activities and international law.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Type of examination/ Requirements for the award of credit points</strong></th>
<th><strong>ECTS Credits</strong></th>
<th><strong>Workload</strong></th>
<th><strong>Weighting of the grade in the overall grade</strong></th>
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</thead>
<tbody>
<tr>
<td>Written examination (Klausur) Duration: 60 minutes 2 Portfolio exams</td>
<td>11</td>
<td>330 hours</td>
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<td>Contact/attendance time: 150 h Additional work: 180 h</td>
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</table>
Course number
28.1

Course title
Business Management
(Internationale Unternehmensführung)

<table>
<thead>
<tr>
<th>Code</th>
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<th>Number of WSH</th>
<th>Module offered</th>
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<tbody>
<tr>
<td>IUF</td>
<td>7</td>
<td>6</td>
<td>Every academic year</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(winter semester)</td>
</tr>
</tbody>
</table>

Lecturers
Prof. Dr. Nina Leffers
Prof. Dr. Claudia Woerz-Hackenberg

Tuition type
Seminar-style tuition

Compulsory/Elective
Compulsory

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students have a detailed knowledge of the basic principles required to run a business in Europe (3). Following integrated management theory, students are able to distinguish between normative, strategic and operative management dimensions as well as managerial accounting (2). Students acquire a detailed knowledge of the factors that are relevant for organizing social groups and entities (3). They are familiar with the impact that cultures have on organizations and on organizational theories (3). They understand differences in organisational needs for companies and organizations depending on their life cycle and their geographic setting (2). They gain an overview of current issues in organizational theory and practice, including diversity, inclusion and virtual environments (3).

Social skills
Students can express their views convincingly in group discussions, construct viable arguments and listen to arguments put forward by others (3). Students are able to work in groups and make decisions within a team (3). They can deal with conflicts and resolve them in a team (3). They are familiar with intercultural aspects and working with digital tools (3).

Method skills
Students are able to apply concepts of normative, strategic and operative management as well as managerial accounting (2). Students are able to analyse organisational structures and their respective environments (3). They can apply their theoretical knowledge to case studies and real-life examples (2).
Personal skills

Students are able to recognise the need to balance stakeholder and shareholder values (1). Students can take a holistic view on organizational and managerial decisions, thus taking human needs into account when designing or evaluating an organisational structure (3). They gain presentation, negotiation and moderation skills through various interactive tasks and case studies (2).

Content

Part 1:
- Introduction
  - Functional and institutional aspects of management
  - Management skills
  - Management dimensions
- Normative Management
  - Corporate policy
  - Value orientation
  - Internal legal structure
  - Corporate governance
  - Corporate culture
- Strategic Management
  - Strategic decision making
  - Methods and instruments of strategic management
  - Strategies of internationalisation
- Operative Management
  - Functions
  - Instruments
- Managerial Accounting
  - Functions
  - Elements
  - Instruments

Part 2:
- Introduction
- „The Company is a Tribe“
- The Cognitive Revolution and Its Consequences for the Organization of Social Groups
- Cultures, Management and Organization
- Management and Organization – an Insight into the Theory Jungle
- Current Issues in Organizational Theory
- Inclusion and Diversity
- Organization in the Digital World
Literature

Required reading
Lecture notes
Additional material will be announced in class

Recommended reading
Yuval Noah Harari; Sapiens – der Aufstieg
Gareth R. Jones, Ricarca B. Bounken, Organisation – Theorie, Design und Wandel
Hungenberg, Harald; Wulf, Torsten; Grundlagen der Unternehmensführung
Macharzina, Klaus; Wolf, Joachim; Unternehmensführung
Richard M. Steers, Joyce S. Osland, Management Across Cultures
Steinmann, Horst; Schreyögg, Georg; Management
latest edition each

Teaching and learning methods
The course is based on seminar-style tuition and selected exercises and case studies

Type of examination/Requirements for the award of credit points
Portfolio exam, consisting of:
Part 1: Written examination (Klausur)
Duration: 60 minutes (Weighting: 60 %)
Part 2: Written examination (Klausur)
Duration: 45 minutes (Weighting: 40 %)

Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

Other information

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
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<td>German</td>
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<tr>
<td></td>
<td>Contact/attendance time: 90 h</td>
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<tr>
<td></td>
<td>Additional work: 120 h</td>
<td></td>
</tr>
</tbody>
</table>
Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills

Students have a clear conceptual understanding of the economic, political and financial factors affecting international and in particular European expansion as distinct from purely domestic factors (2). They have a clear knowledge of the persistence of deep and momentous cross-national differences in the world affecting the strategy, performance and value of international firms (3). Students have a clear conceptual understanding of the optimal sequence, speed and mode of international expansion as a function of the characteristics of the industry, the firm and the host country (3). Students have a detailed knowledge of internationalisation strategies. They are able to deal with selected issues concerning the management of international businesses (2).

Social skills

Students are able to express their views convincingly in planning and decision making processes (2).

Method skills

Students are able to assess strategic alternatives in the context of internationalisation, and evaluate the outcomes of those decisions (2). They have a clear conceptual understanding of models for organising and managing a multinational network of subsidiaries (1), including how to coordinate and transfer useful knowledge within Europe and on an international scale and take independent decisions in the field of asset management (2).

Personal skills

Students are able to build arguments and reason logically in a group discussion (2).
### Content
- Introduction to International Business
- Process of Internationalisation
- Designing the Value Chain Across Borders
- Managing the Value Chain Across Borders
- Foreign Location decision
- Market Entry Strategies
- Strategic Alliances
- Cross-Cultural Negotiation

### Literature

**Required reading**


**Recommended reading “The Classics”**


### Teaching and learning methods

The theoretical part of the course will be conducted primarily as seminar-style tuition supplemented with small case studies and discussion.

The practical part of the course will require the students to work in teams on a larger case study, using digital collaboration tools and present the results in class.

### Type of examination/Requirements for the award of credit points

<table>
<thead>
<tr>
<th>Portfolio, consisting of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Written examination (Klausur)</td>
</tr>
<tr>
<td>Duration: 45 minutes (Weighting: 60 %) and</td>
</tr>
<tr>
<td>Project (Case study) (Weighting: 40 %)</td>
</tr>
</tbody>
</table>

### Usability in other degree programmes

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides
<table>
<thead>
<tr>
<th>Other information</th>
<th>-</th>
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<tbody>
<tr>
<td>ECTS Credits</td>
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<tr>
<td>Workload</td>
<td>60 hours</td>
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<tr>
<td></td>
<td>Contact/attendance time: 30 h</td>
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<td>Additional work: 30 h</td>
</tr>
<tr>
<td>Course language</td>
<td>English</td>
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</tbody>
</table>
Course number
28.3
Course title
International Law
(Internationales Recht)

Code
IRE
Semester
8
Number of WSH
2
Module offered
Every academic year
(summer semester)

Lecturer
Prof. Dr. Dorothea Betten
Tuition type
Seminar-style tuition
Compulsory/Elective
Compulsory

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students acquire a knowledge of the particular features of European and international legal relations (2). They can appraise the challenges of a globalised business world from a legal perspective and readily recognise the pitfalls of international legal relations (3).

Social skills
Students know how to work in a team and acquire discussion skills (1). They are able to exercise criticism in a constructive manner and to give presentations in front of their colleagues (2).

Method skills
Students are able to appraise international and European legal situations by reference to case configurations of low to medium complexity (2).

Personal skills
The students understand and appreciate the legal consequences of their decisions, and can incorporate them into their own value systems (2).

Content
- Introduction to conflict of laws and European Acts
- Basic principles of conflict of laws (EGBGB)
  - Meaning and purpose
    - Legal sources
    - Related disciplines
- History of conflict of laws
  - General doctrines
    - Substantive rules and conflict rules
    - Connecting factors
    - Qualification
    - Referral
    - Ordre public
- European legal Acts
  - Rome I Regulation (Rom I- VO) on the law applicable to contractual obligations
  - Rome II Regulation (Rom II VO) on the law applicable to non-contractual obligations
  - Regulation on jurisdiction and recognition and enforcement of judgments in civil and commercial matters (EuGVVO)

**Literature**

**Required reading**
Lecturer’s notes and worksheets

**Recommended reading**
Gildeggen, Rainer/ Willburger, Andreas, Internationale Handelsgeschäfte, 4. Auflage, Vahlen Verlag
Hüßtege/Ganz, Internationales Privatrecht, 5. Auflage 2013, Beck Verlag
Koch/ Magnus Winkler von Mohrenfels, IPR und Rechtsvergleichung, JUS Schriftenreihe, 4. Auflage Beck Verlag
Krebs, Klaus, Internationales Privatrecht, Jurik Erfolgstraianing, C.F. Müller Verlag
Schwind, Hauptmann, Gruschwitz, IPR, Reihe leicht gemacht, Kleist Verlag Berlin
For latest edition each

**Teaching and learning methods**
Seminar-style tuition with individual and group work
Flipped classroom
Break-out-discussions for legal casework
Repetitions by digital quizes

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
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**Usability in other degree programmes**
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information**

<table>
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<th>ECTS Credits</th>
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<tr>
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</table>
Module number 29

Module title
Economic Policy
(Wirtschaftspolitik)

Code WP
Semester 7
Number of WSH 4
Module offered every academic year (winter semester)

Module coordinator
Prof. Dr. Alexander Ruddies

Tuition type Seminar-style tuition

Module duration 1 semester

Lecturer
Prof. Dr. Alexander Ruddies

Compulsory/Elective Compulsory

Module language German

Access requirements
Course segment 2
Basic knowledge in Economics.

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students are capable of choosing the appropriate theoretical framework within which to assess, analyse and predict the effects, spillovers and interactions of economic policy measures (2). They can also draw on related economic concepts (2). Students are able to infer conclusions from a set of assumptions (2).

Social skills
Students are capable of solving problems of economic policy using different models (3) . They can present their findings with reasoned argument, and can respond to constructive criticism (2).

Method skills
Students are able to interpret statistical evidence so as to analyse economic phenomena (2). They understand (2) the definition, computation and limitations of major economic indicators and are familiar (1) with possible remedies to meet these shortcomings. Students are able to expertly discuss and analyse economic phenomena (2).
### Personal skills
Students can communicate major economic concepts both in writing and orally both to a technical and non-technical audience (2).

### Social Engagement
Students understand the reasons and consequences of market failures on society (2). They will be able to assess the significance of the state for different aspects of sustainability (3). In doing so, they are enabled to assess the societal impacts of governmental decisions from an economic perspective (3).

### Content
The focus of the course is to provide students with a thorough knowledge of relevant topics of European economic policy and to enable them to “think like economists”. This involves the three core skills of 1. analytical reasoning, 2. critical thinking and 3. problem solving.

- **Challenges of economic policy**
  - Reasons for economic policy
  - Goals of economic policy

- **Concepts of stabilization policy**
  - Neoclassical economics and monetarism
  - Keynesianism
  - IS/LM and AS/AD analysis

- **European fiscal policy**
  - Fiscal policy instruments
  - Automatic stabilizers
  - Stabilization policy in Europe
  - Public balances and public debt in Europe
  - Measures against excessive debt in Europe

- **Monetary theory**
  - Definitions and functions of money
  - The role of central banks
  - Banks and money supply
  - The demand for money
  - Money growth and inflation

- **European monetary policy**
  - The European Central Bank and the Euro system
  - ECB strategy and monetary instruments

- **Labour markets and employment policy**
  - Identifying unemployment
  - Short-term trade-off between inflation and unemployment

### Literature
**Required reading**

- Brunner/Kehre: Volkswirtschaftslehre, München
- Görgens, Egon / Ruckriegel, Karlheinz / Seitz, Franz: Europäische Geldpolitik, Stuttgart
- Mussel, Gerhard/ Pätzold, Jürgen: Grundfragen der Wirtschaftspolitik, Stuttgart
<table>
<thead>
<tr>
<th><strong>Recommended reading</strong></th>
<th>Clement/Terlau: Grundlagen der Angewandten Makroökonomie, München latest edition each</th>
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| **Teaching and learning methods** | Seminar-style tuition with exercises  
Oral presentation with PowerPoint slides which are available on the e-learning platform; occasional handouts; additional exercises and texts available on the e-learning platform.  
Use of digital exercises via moodle. |
| **Type of examination/Requirements for the award of credit points** | Written examination (schriftliche Prüfung)  
Duration: 90 minutes |
| **Usability in other degree programmes** | In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |
| **Other information** | - |
| **ECTS Credits** | 5 |
| **Workload** | 150 hours  
Contact/attendance time: 60 h  
Additional work: 90 h |
| **Weighting of the grade in the overall grade** | 5 |
Module number
30

Module title
International Economics
(Internationale Wirtschaftsbeziehungen)

Code
IWB

Semester
8

Number of WSH
4

Module offered
every academic year
(summer semester)

Module coordinator
Prof. Dr. Alexander Rud-
dies

Tuition type
Seminar-style tuition

Module duration
1 semester

Lecturer
Prof. Dr. Alexander Rud-
dies

Compulsory/Elective
Compulsory

Module language
German

Access requirements
Course segment 2
Basic knowledge in Economics.

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension
 corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously
  learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to
deeper understanding of the relations between structures, learned knowledge is analysed,
combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the
relations between structures up to independent transfer and extension of knowledge to new
structures, learned knowledge is critically questioned and/or evaluated, interrelations
between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding
number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on
the basis of scientific methods:

Subject skills
Students acquire a detailed knowledge of incentives for involvement in international trade as well
as for the specialisation and importance of relative prices in the field of international trade (2).
They know the meaning of the terms of trade as well as the description of the welfare effects of
foreign trade (1). Students are able to deal with selected questions on issues such as the balance
of payments, how exchange rates are determined and its effects, and the international capital
markets (2). Students have a detailed knowledge of the possibilities of economic policy
management within international trade relations and international institutions (2).

Social skills
Students are capable of solving problems of international economics using different models (3).
They can present their findings with reasoned argument, and can respond to constructive
criticism (2).
**Method skills**

Students are able to take decisions (2) in the context of international economics and evaluate (3) the outcomes of those decisions. They are able to analyse developments in pure as well as in monetary foreign trade and make decisions in the field of international trade policy (2).

**Personal skills**

Students are able to discuss (2) within a group. They can both exercise (3) and respond (3) to constructive criticism, and present (2) their conclusions in a rational manner.

**Social Engagement**

Students understand the impact of trade and capital flows on society (2). In doing so, they are enabled to assess the societal impacts of governmental decisions regarding trade and capital flows from an economic perspective (3).

---

**Content**

The main emphasis of the course is on informing/updating students on latest developments in the fundamental causal connections between foreign trade networks in our increasingly globalised environment as they impact our daily lives.

**Part I - Fundamentals of pure international trade**

- **Chapter 1 - Germany’s integration into world trade**
  - Regional and merchandise structure
  - Position of Germany in international trade
- **Chapter 2 – Balance of payments**
  - Function and purpose
  - Partial balances
  - Transactions

**Part II - Theoretical analysis of international economic relations**

- **Chapter 3 – Reasons for establishing foreign trade relations**
  - Non-availability of certain goods and resources
  - Inter-industry trade
  - Intra-industry trade
  - Gain from trade
  - Ricardo’s theorem of comparative advantage
  - Heterogeneous preferences and marginal costs
  - Factor proportions theorem
- **Chapter 4 – Terms of Trade**
  - Commodity Terms of Trade
  - Income Terms of Trade
  - Factor Terms of Trade
- **Chapter 5 – International finance**
  - Opportunities and risks
  - Structure and manifestations
  - Autonomous international finance transactions
• Chapter 6 – Currency markets, exchange rates and international monetary system
  o Currency markets (definition, objective, spot and forward exchange market, currency swaps and options, arbitrage transactions)
  o Determination measures of exchange rate movements (purchasing power parity theory, interest rate parity theory, expectations theory, simultaneous equilibrium)
• Chapter 7 – Economic interdependency of open economies
  o International business cycles (impulses and mechanisms) within fixed and flexible exchange rates
  o International interests within fixed and flexible exchange rates
  o Imported inflation within fixed and flexible exchange rates
• Chapter 8 – Problems of stabilisation in open economies
  o Fiscal and monetary policy within fixed and flexible exchange rates
  o Mundell - Fleming Model
Part III - International design and implementation of macroeconomic policy
• Chapter 9 – General Principles
  o Integration and nationalisation
  o Fixed vs. flexible exchange rates
  o Convertibility vs. foreign exchange controls
• Chapter 10 – International economic integration
  o Patterns and steps
  o Theory of optimum currency area
  o International monetary order and European monetary union
• Chapter 11 – Foundations of tariff policy and protectionism
  o Goals and instruments of protectionism
  o Effects of tariffs
  o Non-tariff trade barriers
  o Free trade doctrine and protectionism: summary

Literature

Required reading
Eibner: Understanding International Trade: Theory & Policy; Anwendungsorientierte Außenwirtschaft: Theorie & Politik, English-German, München/Wien
Krugman/Obstfeld: Internationale Wirtschaft, München

Recommended reading
Dieckheuer: Internationale Wirtschaftsbeziehungen, München
Eibner: Internationale wirtschaftliche Integration, München/Wien
Güida: Internationale Volkswirtschaftslehre, Stuttgart
Koch/Czogalla: Grundlagen und Probleme der Wirtschaftspolitik, Chap. 8, Köln
Krugman/Obstfeld: International Economy, Prentice Hall, Boston
latest edition each
### Teaching and learning methods
Seminar-style tuition with exercises
Oral presentation with PowerPoint slides which are available on the e-learning platform; occasional handouts; additional exercises and texts available on the e-learning platform.
Use of digital exercises via moodle.

### Type of examination/Requirements for the award of credit points
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<tr>
<th>Written examination (schriftliche Prüfung)</th>
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<td>Duration: 90 minutes</td>
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### Usability in other degree programmes
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tr>
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<tr>
<td>31</td>
<td>Decision Making and Communication</td>
<td>DMC</td>
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<th>Tuition type</th>
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<tbody>
<tr>
<td>Prof. Dr. Sabine Jaritz</td>
<td>Seminar-style tuition, Seminar tuition</td>
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<table>
<thead>
<tr>
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<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Michael Höschl</td>
<td>Course segment 2</td>
</tr>
<tr>
<td>Prof. Dr. Sabine Jaritz</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Claudia Woerz-Hackenberg</td>
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<th>Module courses</th>
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<tbody>
<tr>
<td>4) Business Game</td>
</tr>
<tr>
<td>5) Corporate Communications</td>
</tr>
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<table>
<thead>
<tr>
<th>Learning outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Business Game</td>
</tr>
<tr>
<td>Skills needed to successfully manage a virtual business under competitive conditions</td>
</tr>
<tr>
<td>2) Corporate Communications</td>
</tr>
<tr>
<td>Ability and skills to communicate externally and internally as well as across cultures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Content</th>
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<tbody>
<tr>
<td>1) Business Game</td>
</tr>
<tr>
<td>- Management of a virtual company over 6-8 periods under competitive conditions</td>
</tr>
<tr>
<td>- Definition of business strategy and derivation of decisions</td>
</tr>
<tr>
<td>- Analysis and interpretation of (financial) accounting reports</td>
</tr>
<tr>
<td>2) Corporate Communications</td>
</tr>
<tr>
<td>- Definition of corporate communications</td>
</tr>
<tr>
<td>- Analysis of audiences and differences of internal and external audiences</td>
</tr>
<tr>
<td>- Elements of corporate communications, i.e. public relations management, corporate identity, image, reputation and crisis management</td>
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<tr>
<td>- Analysis of current topics</td>
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<table>
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<th>Type of examination/ Requirements for the award of credit points</th>
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Course number: 31.1
Course title: Business Game (Unternehmensplanspiel)

Code: UPS
Semester: 7
Number of WSH: 4
Module offered: Every semester

Lecturers:
- Prof. Dr. Michael Höschl
- Prof. Dr. Sabine Jaritz

Tuition type: Seminar tuition
Compulsory/Elective: Compulsory

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**
Students acquire knowledge of how businesses are managed (2). They are able to apply managerial and financial accounting and key indicators for corporate management (3).

**Method skills**
Students are able to think strategically (2) and know how to relate strategies to targets and how to implement their decisions (3). They can deal with problems and important success factors involved in managing a business (2). Students gain a knowledge of budgeting and can evaluate results (2). Moreover, students need to create an advertising video and consequently able to gain video production skills (2).

**Social skills**
Students are able to work in groups and make decisions within a team (3). They can work in a team and organise team work (2). Moreover, they are able to work as a team with cloud-based software (3). Students know how to deal with conflicts and resolve them as part of a team (3). They are able to take responsibility for the team performance and their actions (2). The students are able to present and defend their results (3).

**Personal skills**
Students appreciate the impact of competitive and success-oriented decisions (2) and can incorporate personal values into their decisions (1).
Content
A realistic and risk-free simulation of the business activities of a virtual company takes place under competitive conditions (each small group consists of 4 to 5 companies). The cloud-based simulation used reproduces complex interrelationships between competing companies in a closed market.

- Defining the company strategy and deriving investment decisions
- Managing a company over a pre-defined period of time – virtual business under competitive conditions
- Analyzing the following decision areas: Marketing, Sales, HR, R&D, Procurement, Production, and Finance
- Understanding key characteristics of the industry
- Submitting decisions in every period
- Creating an advertising video
- Preparing and presenting results in general meeting

Literature
Required reading
Manual
Teaching material (provided on Moodle)

Recommended reading
Books about managerial and financial accounting latest edition each

Teaching and learning methods
Coaching of the teams by the lecturer
Integrated online quizzes and tests
Intensive collaboration
Peer-to-peer-Learning
Occasional outlining of relevant business topics.

| Type of examination/Requirements for the award of credit points | Portfolio exam, consisting of: |
| | Written examination |
| | Duration: 45 minutes |
| | Practical exam |
| | Weighting: 50 % each |

Usability in other degree programmes
The module can also be used in the Bachelor’s degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

Other information
Cloud-based business simulation
Learning business by doing business approach
<table>
<thead>
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Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students gain an in-depth knowledge of corporate communications with a focus on internal and external communication as well as cross-cultural communication (3). Corporate communication is linked to broader social and socio-political issues such as sustainability and diversity (3).

**Method skills**

Students are able to analyse various audiences and to understand and apply strategies of effective communication (3). They get an in-depth view of various elements of corporate communications (3). Students are able to understand problems and manage challenges of corporate communications (3). A broad variety of classic and new (i.e. digital) methods and tools are used (2).

**Social skills**

Students are able to work in groups and make decisions within a team (3). They can deal with conflicts and resolve them in a team (3). They are familiar with intercultural aspects (2).

**Personal skills**

Students gain presentation, negotiation and moderation skills and can communicate effectively with different target groups in physical and in virtual settings (3).

**Content**

- Communication and corporate communication models
- Audiences of corporate communication
- Internal and external corporate communication
- Corporate identity, corporate image and corporate reputation
- Public relations management
- Crisis management
- Corporate communication across cultures
- Corporate activism
- Current topics and challenges in corporate Communication

**Literature**

**Required reading**
Will be announced in the course

**Recommended reading**
Will be announced in the course

**Teaching and learning methods**

Lectures providing definitions, overview and structure
Group work in which theoretical knowledge is applied to case studies
Practitioners will provide presentations about actual topics and examples in their business
Lectures, group work and presentations will happen in physical as well as in virtual settings

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<th>Type of examination/Requirements for the award of credit points</th>
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<td>Presentation and</td>
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<td>Term paper (narrative on the presentation topic)</td>
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**Usability in other degree programmes**

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information**

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<tr>
<td>Prof. Dr. Wolfgang Hößl</td>
<td>Seminar-style tuition</td>
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<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Wolfgang Hößl</td>
<td>1) International Controlling</td>
<td>Course segment 3</td>
</tr>
<tr>
<td>Prof. Dr. Bernhard Lienland</td>
<td>2) Investment Management and Valuation</td>
<td>Knowledge in “Finance”</td>
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<tr>
<td>Prof. Dr. Jürgen Schöntag</td>
<td>3) Digital Finance or Hedging and Financing Instruments (one module to choose)</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Sevim Süzeroglu-Melchiors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Peter Michl</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Learning outcomes</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>The International Finance study option teaches the essentials of the financial management of companies and financial institutions in practice, based on knowledge of the principles of finance and investment in companies. Students acquire skills in analysing and taking decisions in the context of corporate finance, financial controlling and financial services.</td>
<td>International Controlling</td>
</tr>
<tr>
<td></td>
<td>• Financial characteristics of international companies</td>
</tr>
<tr>
<td></td>
<td>• Foreign exchange risk, convertibility and profit transfer</td>
</tr>
<tr>
<td></td>
<td>• Direct investment and acquisitions</td>
</tr>
<tr>
<td></td>
<td>• Planning, implementation and control of international financial decisions</td>
</tr>
<tr>
<td></td>
<td>• Methods of international financial planning</td>
</tr>
<tr>
<td></td>
<td>• Strategic and tactical financial instruments</td>
</tr>
<tr>
<td></td>
<td>• Control of financial decisions and implementation</td>
</tr>
<tr>
<td></td>
<td>• Financial controlling of foreign subsidiaries</td>
</tr>
<tr>
<td></td>
<td>• External and internal sources of finance</td>
</tr>
<tr>
<td></td>
<td>• Capital costs, financial budgeting by holding companies</td>
</tr>
<tr>
<td></td>
<td>• Divisionalisation of finance</td>
</tr>
</tbody>
</table>

| Investment Management and Valuation | Knowledge and application of different valuation approaches for individual investment projects and entire businesses. |
Digital Finance

- Changes in the financial services industry due to structural changes and new, innovative, and digital competitors and technological solutions.
- Assessment of the effects in various financial services industry segments and evaluation of strategic opportunities for existing companies and new entrants.
- Financing possibilities for digital start-ups and procedures for their evaluation.
- Opportunities to invest in innovative companies and trends (e.g. SRI).

Hedging and Financing Instruments

- Understanding, assessing and managing financial risks using financial instruments, especially derivatives.
- Understanding financial instruments, types and their characteristics by assessing practical implications and critical appraisal.

<table>
<thead>
<tr>
<th>Type of examination/ Requirements for the award of credit points</th>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
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<tr>
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<td>Duration: 90 minutes each</td>
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<tr>
<td>Portfolio exam</td>
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<tr>
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<td>Additional work: 270 h</td>
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<td>ECTS Credits</td>
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<td>Workload</td>
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<tr>
<td>450 hours</td>
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<td></td>
<td></td>
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<tr>
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<tr>
<td>Additional work: 270 h</td>
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<td>Weighting of the grade in the overall grade</td>
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<tr>
<td>32a.1</td>
<td>International Controlling (Internationales Controlling)</td>
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<thead>
<tr>
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<th>Semester</th>
<th>Number of WSH</th>
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<th>Lecturers</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
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<tbody>
<tr>
<td>Prof. Dr. Bernhard Lienland Peter Michl</td>
<td>Seminar-style tuition</td>
<td>Compulsory</td>
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**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand the objectives and functions of management accounting, they understand and can apply concepts and methods of information, planning and control, and gain insights into their possibilities and limitations (2). Students have confidence in their ability to deploy SAP-CO in a range of business areas (1). Students are capable of handling an ERP system (2). They know the interfaces which exist between controlling and other SAP ERP modules (1).

**Method skills**

Students are able to understand and apply traditional and modern concepts and methods of information, planning and control (2). They are proficient in the use of methods for operational controlling in SAP, and are skilled in their practical application (2). They understand the necessity of financial controlling with the aid of SAP or another ERP system (2). Students learn how to integrate the controlling information system and can apply it (3).

**Social skills**

Students have knowledge of consensus building (2). They are able to develop their opinions in discussions and in teams in a target-oriented manner and to present in a structured and convincing manner (3).

**Personal skills**

Students acquire personal skills such as manner and demeanour (2), self-discipline and self-confidence. They are aware of the ways in which a business can be managed with the use of key indicators (2).
Content
The focus of the course is to understand management accounting processes in the particular context of the international firm.

Part I: Introduction to International Controlling
- Controlling concepts and targets in the context of business administration
- International Controlling

Part II: Information, Planning & Control, Coordination
- Cost Accounting
- Key Performance Indicators
- Business-Intelligence Dashboards
- Traditional and modern performance measurement (ROI, value-based concepts, balanced scorecard)
- Reporting
- Budgeting
- Target cost management
- Strategic planning

Part III: Controlling in international firms
- Special issues in international firms
- Management of cultural distance
- Inflation and currency related management aspects
- Transfer pricing

Part V: SAP
- Introduction to SAP-ERP and SAP-ERP system handling
- External accounting (module: FI)
- Cost element accounting (module: CO-OM-CEL)
- Cost center accounting (module: CO-OM-CCA)

Literature
Horvath, P., Controlling, München
Weber, J., Schäffer, U., Einführung in das Controlling, Stuttgart
Holtbrügge, Welge: Internationales Management
2.Praxishandbuch SAP-Controlling, SAP PRESS, Uwe Brück, Glileo Press, Bonn 2011
Online help for SAP ERP CO

additional literature will be announced during the course

latest edition each

Teaching and learning methods
Seminar-style tuition
Group exercises
Small-scale case studies
Seminar-style tuition with exercises on the computer in small groups
Presentation by lecturer using PowerPoint or slides; course materials will be provided
Explanations of the SAP system and support at PC workstations
An integral part of the course is a complex, end-to-end case study which enables students to categorize cost centers, identify problems within the cost center accounting system and undertake a primary costs breakdown, as well as perform internal activity.

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination (schriftliche Prüfung)</th>
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<table>
<thead>
<tr>
<th>Usability in other degree programmes</th>
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<tbody>
<tr>
<td>In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.</td>
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</table>

<table>
<thead>
<tr>
<th>Other information</th>
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<tbody>
<tr>
<td>Exercises with the computer</td>
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<table>
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<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
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<tbody>
<tr>
<td>5</td>
<td>150 hours</td>
<td>German</td>
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<td></td>
<td>Contact/attendance time: 60 h</td>
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</tr>
<tr>
<td></td>
<td>Additional work: 90 h</td>
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</table>
Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills

Students know methods for the assessment, selection and control of investment measures under complex framework conditions (1). They are able to value companies using investment theory and capital market-oriented approaches (3). Students have the competence to derive capital costs from capital market-oriented models and to adapt them to individual companies (2).

Method skills

Students are capable of analysing investment decisions on the basis of scientific approaches and methods, carrying out company valuations professionally and assessing the results (3). They have the competence to use Microsoft Excel and its functions in the area of investment management and company valuation in a targeted manner (2).

Social skills

Students have the ability to discuss and work in a team (2). They are able to develop constructive criticism and present results (2).

Personal skills

Students are able to contribute appropriate viewpoints to planning and decision-making processes (2). They are aware of the financial consequences of their decisions and are able to incorporate them into their own value system (2). Students will be able to assess and weigh the socio-political significance of entrepreneurial decisions in the area of finance. (2)
## Content

- Introduction and basics: investment and financing theory
- Investment Management
  - Analysis methods for investment decisions, taking into account taxes, uncertainty and practical implementation issues
  - Investment management with Excel
- Corporate valuation
  - Reasons for and methods of valuation
  - Financial theory basics (Modigliani/Miller-Theorem)
  - DCF approaches (APV, Flow-to-Equity, WACC)
  - Valuation using multiples
  - Capital market-oriented approaches for determining cost of capital

## Literature

**Required reading**

Course materials:
- Drukarczyk, J./Schüler, A., Unternehmensbewertung, München
- Ernst, D./Schneider, S./Thielen, B., Unternehmensbewertungen erstellen und verstehen, München

**Recommended reading**

- Ballwieser, W./Hachmeister, D., Unternehmensbewertung, Stuttgart
- Brealey, R./Myers, S./Allen, F., Principles of Corporate Finance, Maidenhead
- Schüler, A., Finanzmanagement mit Excel, München

Latest edition each

## Teaching and learning methods

Seminar-style tuition

Presentation by lecturer using PowerPoint or slides; course materials will be provided

Autonomous exercises with correction aids

Tutorial videos

Student work within the framework of e-learning of OTH Regensburg

Use of online tools for comprehension checks

Solution of exercises in group work

## Type of examination/Requirements for the award of credit points

Written examination (Klausur)

Duration: 90 minutes

## Usability in other degree programmes

The module can also be used in the Bachelor's degree programme in Business Studies.

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.
Excel exercises, case studies, presentations by practitioners, and tutorial videos will be integrated into the course.

<table>
<thead>
<tr>
<th>Other information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excel exercises, case studies, presentations by practi-</td>
</tr>
<tr>
<td>tioners, and tutorial videos will be integrated into</td>
</tr>
<tr>
<td>the course.</td>
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<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>150 hours</td>
<td>German</td>
</tr>
<tr>
<td></td>
<td>Contact/attendance time: 60</td>
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<tr>
<td></td>
<td>Additional work: 90 h</td>
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Course number
32a.3a

Course title
Digital Finance

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tr>
<td>DFI</td>
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<td>4</td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
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</thead>
<tbody>
<tr>
<td>Prof. Dr. Wolfgang Hössl</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Sevim Süzeroglu-Melchiors</td>
<td>Seminar-style tuition</td>
<td>Elective. 32a.3a or 32a.3b has to be chosen</td>
</tr>
</tbody>
</table>

Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills

Students know the role of financial intermediaries (2). They understand the various factors that lead to structural change in the financial services industry and can assess their influence (2). They know the characteristics of new competitors (e.g., Fintechs, Techfins, Bigtechs) in these markets, their differences, and their competitive advantages and strategies (2). Students know the innovations and changes in selected segments caused by these new competitors and new solutions (2), e.g., due to new channels, higher usability, personalization and blockchain technology, and are able to assess customer benefits (3). They know the competitive strategy options of existing companies as well as new market participants (2) and can assess their advantages and disadvantages (3). Students know conventional and innovative financing instruments and can apply them (2). Students are familiar with new forms of corporate and private equity investments (2) and can assess their advantages and disadvantages (3).

Method skills

Students are able to identify (2) the causes of structural changes and innovations in markets, to assess (2) their impact and and can translate their proposed solutions into business practice (3). They are capable of analysing investment decisions on the basis of scientific approaches and methods (2), interpreting innovation, carrying out company valuations professionally with focus on stakeholder value and assessing the results (3).
### Social skills
Students acquire the ability to develop, analyse and critically appraise alternative courses of action through group work, case studies and discussion sessions (2). They benefit from debating and reasoning skills, are able to work in a team and can present and defend results in front of an audience (2).

### Personal skills
Students are able to contribute theoretically sound and practicable ideas for resolving financial problems to the corporate decision-making process, and to critically discuss them (2). They are aware of the financial consequences of their decisions and are able to incorporate them into their own value system (2).

### Content
- Role of financial intermediaries and structural changes in financial services industry, as well as factors impacting change
- Types of digital companies and their competitive approaches in selected segments
- Financial innovations and digital companies, and their impact on financial segments
- Digital startup financing and valuation, Crowdfunding, -investing as financing instruments
- New forms of corporate and private equity investments, innovation and SRI investments

### Literature

**Required reading**
- Alt, R. / Puschmann, T.: Digitalisierung der Finanzindustrie
- Scardovi, C.: Digital Transformation in Financial Services
- Tanda, A. / Schena, C.-M.: FinTech, BigTech and Banks
- Tiberius, V. A.; Rasche, C.: FinTechs
- Wirz, B. W.: Digital Business Models

**Recommended reading**
- Brühl, V. / Dorschel, J.: Praxishandbuch Digital Banking
- Wilson, J. D.: Creating strategic value through financial technology

**latest edition each**

### Teaching and learning methods

**Seminar-style tuition with exercises**

Student work within the e-learning framework of OTH Regensburg

**Group exercises, small-scale case studies**

**Autonomous exercises with correction aids**

**Use of online tools for comprehension checks**

**Expert Presentations**

**Seminar-style tuition with exercises on the computer in small groups**

**Presentation by lecturer using PowerPoint or slides; course materials will be provided**
| **Type of examination/Requirements for the award of credit points** | Portfolio exam, consisting of:  
Term paper  
Weighting: 60 % and  
Oral presentation  
Weighting: 40 % |
|---|---|
| **Usability in other degree programmes** | The module can also be used in the Bachelor's degree programme in Business Studies.  
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |
| **Other information** | Excel exercises and case studies will be integrated into the course. Students can participate in a stock market game |
| **ECTS Credits** | 5 |
| **Workload** | 150 hours  
Contact/attendance time: 60 h  
Additional work: 90 h |
| **Course language** | English |
Course number: 32a.3b
Course title: Hedging and Financing Instruments (Finanzierungs- und Absicherungsinstrumente)

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tbody>
<tr>
<td>FAI</td>
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<td>4</td>
<td>Every academic year (summer semester)</td>
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</table>

Lecturers:
Prof. Dr. Jürgen Schöntag
Prof. Dr. Sevim Süzeroglu-Melchiors

Tuition type: Seminar-style tuition
Compulsory/Elective: Elective.
32a.3a or 32a.3b has to be chosen

Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students know and understand conventional and innovative forms of financing in companies (2) and the different types and forms of capital providers (1). They can adequately assess the advantages and disadvantages of financing instruments along the venture lifecycle (2) so that they can weigh up alternative financing options in a well-founded manner (3). Students are able to classify the content and methods of corporate finance and apply them in practice (2). They gain a comprehensive understanding (2) of the opportunities and risks that arise from the various options for raising capital. Students are familiar with various derivative financial instruments for hedging against exchange rate risks and price risks (1), can assess the specific properties (2) and can use these hedging instruments in a targeted manner to hedge against financial risks in companies and institutions (3). They know the advantages and disadvantages of using hedging instruments (1) and can assess these advantages and disadvantages (2).

Method skills
Students are able to carry out financial analyzes and assessments based on scientific approaches and methods and to evaluate the results (2).

Social skills
Students have discernment and the ability to discuss matters relating to financial and economic decision.
**Personal skills**

Students can bring appropriate positions to planning and decision-making processes (2). They are aware of the financial consequences of their decisions and are able to incorporate them into their own value system.

<table>
<thead>
<tr>
<th>Content</th>
</tr>
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<tbody>
<tr>
<td>• Conventional and innovative forms of financing and financing instruments</td>
</tr>
<tr>
<td>o Equity financing</td>
</tr>
<tr>
<td>o Debt financing</td>
</tr>
<tr>
<td>o Special forms of financing</td>
</tr>
<tr>
<td>o Innovative forms of financing</td>
</tr>
<tr>
<td>• Hedging instruments</td>
</tr>
<tr>
<td>o Basics and advantages and disadvantages of using derivative financial instruments</td>
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<td>o Forwards</td>
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<td>o Futures</td>
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<tr>
<td>o Swaps</td>
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<td>o Options</td>
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<table>
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<th>Literature</th>
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<tr>
<td><strong>Required reading</strong></td>
</tr>
<tr>
<td>Brealey, R./Myers, S./Allen, F., Principles of Corporate Finance, New York</td>
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<tr>
<td>Wöhe, G./ Bilstein, J., / Ernst, D., /Häcker, J. Grundzüge der Unternehmensfinanzierung, München (als E-Book erhältlich)</td>
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<tr>
<td>Bösch, M., Derivate, München</td>
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<tr>
<td><strong>Recommended reading</strong></td>
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<tr>
<td>Hull, J., Optionen, Futures und andere Derivate, Hallbergmoos</td>
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<table>
<thead>
<tr>
<th>Teaching and learning methods</th>
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</thead>
<tbody>
<tr>
<td>Seminar-style tuition with group exercises</td>
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<tr>
<td>Presentation by lecturer using PowerPoint or slides; course materials and a script will be provided</td>
</tr>
<tr>
<td>Autonomous exercises with correction aids</td>
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<tr>
<td>Student work within the e-learning framework of OTH Regensburg</td>
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<td>Weighting: 50 % each</td>
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<td><strong>Usability in other degree programmes</strong></td>
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<td><strong>Other information</strong></td>
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<td><strong>ECTS Credits</strong></td>
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<td><strong>Workload</strong></td>
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<td></td>
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<td></td>
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<td>Module number</td>
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<td>12</td>
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<th>Tuition type</th>
<th>Module duration</th>
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<td>Prof. Dr. Edgar Feichtner</td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Christian Dach</td>
<td>1) Price and Product Policy</td>
<td>Course segment 3</td>
</tr>
<tr>
<td>Prof. Dr. Edgar Feichtner</td>
<td>2) Communication and Distribution Policy</td>
<td>Knowledge in Marketing</td>
</tr>
<tr>
<td>Prof. Dr. Alexander Urban</td>
<td>3) Service and Retail Marketing</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Bernd Wolfrum</td>
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</tr>
</tbody>
</table>

| Learning outcomes | Deepening existing marketing knowledge in order to use marketing methods independently in practice and to develop and implement marketing concepts. |

| Content | |
|---------| |
| - Planning, conception, implementation and control of marketing tools |
| - Planning, conception and application of service and retail marketing tools |
| - Planning, implementation and presentation of marketing policy approaches and instruments |

<table>
<thead>
<tr>
<th>Type of examination/ Requirements for the award of credit points</th>
<th>2 Written examinations (1 schriftliche Prüfung, 1 Klausur)</th>
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<tbody>
<tr>
<td>Duration: 90 minutes each</td>
<td>Take Home Exam</td>
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<table>
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<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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Course number
32b.1

Course title
Price and Product Policy
(Preis- und Produktpolitik)

Code
PPP

Semester
8

Number of WSH
4

Module offered
every semester
(recommended for
winter semester)

Lecturer
Prof. Dr. Bernd Wolfrum

Tuition type
Seminar-style tuition

Compulsory/Elective
Compulsory

Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are acquainted with various pricing and product policy options (2). They can place both marketing instruments within the marketing mix (2). Students have basic knowledge of innovation management and brand policy (2). They also learn a critical perspective on the problems of sustainability and ethics in product policy (for example unnecessary product variety or packaging, price differentiation) (3). Students get an overview of digital aspects within product and price policy (3).

**Social skills**

Students understand the need for interdisciplinary teamwork in market and customer-oriented decision-making processes (2).

**Method skills**

Students gain insights into product policy decision and planning methods (portfolio planning, product life cycle, selection and implementation of innovation ideas, product positioning etc.) as well as pricing policy decision and planning methods (target costing, break-even analysis, innovative price structure models) (2). They recognize the effects and possibilities of innovative communication technologies (“web 2.0”) on product and pricing policies (3). Students are able to apply methods to define target groups in a goal-oriented manner (3).

**Personal skills**

Students are aware of the consequences of pricing and product policy decisions and are able to integrate them into their own value systems (3).
## Content
- Pricing policy as an element in the marketing mix
- Product policy as an element in the marketing mix
- Aspects of market segmentation
- Aspects of target group definition
- Aspects of sustainability and ethical responsibility in product and price policy
- Digital elements especially in product and price policy

## Literature

**Required reading**
Lecture notes and Case Studies

**Recommended reading**
Hofbauer/Sangl: Professionelles Produktmanagement
Kotler u.a.: Grundlagen des Marketing
Kotler u.a.: Marketing-Management
Hofbauer/Knör: Professionelles Preismanagement
Lippold: Marktorientierte Unternehmensführung und Digitalisierung
Simon/Faßnacht: Preismanagement
Solomon: Konsumentenverhalten

Fachzeitschriften wie „Die Absatzwirtschaft“, „Marketing Review St. Gallen“ oder „Der Innovationsmanager“
latest edition each

## Teaching and learning methods
Seminars
Presentations and essays
Case studies

## Type of examination/Requirements for the award of credit points
Written examination (schriftliche Prüfung)
Duration: 90 minutes

## Usability in other degree programmes
The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

## Other information
Guest lectures by speakers from marketing practice

<table>
<thead>
<tr>
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<th>Course language</th>
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<tbody>
<tr>
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<td></td>
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Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand communication policy as the transmission of messages to market participants and the company-relevant market environment with the aim of influencing these people/groups in terms of communication goals (3). They are knowledgeable about the position of market communication within strategic marketing management and the marketing mix (3). Students are able to handle the communication process in a practical way, from needs analysis to communication controlling (3). They are acquainted with business models in e-commerce, know what omni-channel retailing is and its essential elements (3). They know the essential relationships between channels in omni-channel retailing and can assess their impact (3). Students have basic knowledge of supply chain management and omni-channel distribution (2). They know which criteria are used to plan shops, present goods and which metrics and systems are used for placement questions (3). Students are acquainted with the essential online marketing tools and understand their use (3).

**Social skills**

Students understand the need for teamwork in the context of communication policy work processes (3). They possess communication skills and are able to assess the performance of others in terms of professional and personal quality (2). Students are skilled in implementation and teamwork and are able to present specialist lectures and practice constructive criticism (3).
**Method skills**

Students can use communication policy planning and decision-making methods (market research, media planning, selection of advertising materials, preparation of agency briefings, advertising tests, etc.) and are able to present and argue confidently on the basis of sound specialist knowledge and appropriate communication techniques (3). They are proficient in the classic methods of market valuation (portfolio management, ABC analyses according to various criteria of the customer lifetime value approach), but also in all relevant methods of sales management (2). Students are able to develop a marketing and sales strategy, to anchor it organizationally and to implement it consistently (2). Students get an overview of digital aspects within Communication (for example: Big Data, augmented reality, location based marketing) and Distribution Policy (3).

**Personal skills**

Students are aware of the consequences of their sales and communication policy decisions and are able to incorporate them into their own value systems (2). They also learn a critical perspective on the problems of sustainability and ethics in Communication (for example: information manipulation, native advertising, greenwashing, dark ads) and Distribution Policy (3).

**Content**

**Communication policy:**

- The position of communication policy within the marketing process
  - Importance and necessity of integrated communication planning
  - Case study on strategic positioning
- Operational communication tools
  - Advertising
  - PR
  - Sponsorship
  - Event marketing
  - CI
  - Product placement etc.
  - Big Data Marketing,
  - Augmented Reality,
  - Location based Marketing
  - Native Advertising
  - Influencer Marketing
  - Google Analytics
  - Dark Ads
  - Affiliate Marketing
  - Omni-Channel-Marketing
- Communication planning with a stage model
  - Analysis of communication needs
  - Definition of target groups
  - Definition of communication goals
  - Determination of the communication budget
  - Selection of communication tools
  - Preparation of the briefing
## Bachelor European Business Module Manual – 2022/07/11

### Media planning
- Designing the message
- Production of communication media
- Publishing communication media

### Sales:
- Distribution policy and position within the marketing mix
- E-commerce and omni-channel retailing
- Integrating the channels
- E-supply chain management and omni-channel distribution
- Customer journey in the omni-channel – offline
- Customer journey in the omni-channel – online

### Literature

#### Required reading

- Lecture notes
- Bruhn, M.: Systematischer Einsatz der Kommunikation für Unternehmen
- Kroeber-Riehl, W.: Strategie und Technik der Werbung
- Winkelmann, P., Marketing und Vertrieb: Fundamente für die Marktorientierte Unternehmensführung
- Heinemann, G., Cross-Channel-Management: Integrationserfordernisse im Omni-Channel-Handel
- Chaffey, E-Business & E-Commerce Mgt.

#### Recommended reading

- Böcker, F.: Marketing
- Kotler, Ph.: Marketing-Management
- Meffert, H.: Marketing
- Winkelmann, P.: Marketing und Vertrieb

Latest edition each

### Teaching and learning methods

Seminars with solution of case studies in groups as well as PPT presentations on subject-related topics

Seminar and group work/role playing

### Type of examination/Requirements for the award of credit points

Written examination (Klausur)

Duration: 90 minutes

### Usability in other degree programmes

The module can also be used in the Bachelor's degree programme in Business Studies.

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.
### Other information

<table>
<thead>
<tr>
<th>Company videos</th>
<th>Excursions and guest speakers</th>
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</table>

- Contact/attendance time: 60 h
- Additional work: 90 h
Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students are familiar with the particularities of service and retail marketing (1). They are able to apply the four classic marketing instruments plus the three service-specific marketing instruments against the background of consumer behaviour in a service and retail environment (2 and 3). Special emphasis is put on the challenges of social media for service companies (2).

Social skills
Students are able to work in intercultural teams and solve group tasks in English (3).

Method skills
Students have a good command of specific methods of service marketing and understand intermediation theories (2).

Personal skills
The students are able to take part in English discussions and to defend their positions (2).

Content
- Service Marketing
  - Types of Service Companies
  - Consumer Behaviour in the Service Context
  - Service Strategy
  - Service Quality
  - Service Marketing Mix
• Retail Marketing
  o Types of Retailers
  o Intermediation and Disintermediation
  o Consumer Behaviour in the Retail Context
  o Retail Market Strategy
  o Retail Marketing Mix

**Literature**

**Required reading**

**Recommended reading**

latest edition each

**Teaching and learning methods**
Presentation
Seminar and group work
Use of inverted classroom concept: self-study videos combined with in-class sessions including discussions, deep dives and case studies

<table>
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<th>Take Home Exam</th>
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**Usability in other degree programmes**
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**Other information**
Usually, half of the class consists of international students.

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120
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Course number
32c.1

Course title
Dispositive and Physical Logistics
(Dispositive und Physische Logistik)

Code
DLO

Semester
7

Number of WSH
4

Module offered
every semester
(recommended for winter semester)

Lecturer
Prof. Dr. Werner Bick

Tuition type
Seminar-style tuition

Compulsory/Elective
Compulsory

Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills

Students are aware of the importance of logistics for a company based on a fundamental knowledge of materials and manufacturing (2). They are able to efficiently design, manage and control material, goods and information flows within defined operational situations (3). By understanding the standard challenges of supply chains, they have a thorough grasp of the special importance of the interface between suppliers and buyers (2). Students also know the basic design principles of intra-logistics (1). They become conversant with different business models and business fields within logistics as well as particular demands on logistics managers (2). By the end of the course students are able to select and implement appropriate business models for a specific situation (3).

Social skills

Students are properly able to present results generated within a team to a specific target group (3).

Method skills

Students can understand (2) logistical systems, analyse weaknesses and both optimise and recast (3) them based on current scientific knowledge. Special consideration is given to the elimination of waste through changes of medium within all kinds of material and information flow designs (2). The students know (2) the digital methods and tools available in the context of the qualification objectives, are able (3) to evaluate these with regard to their relevance for solving logistics tasks and use them in a targeted manner.

Personal skills

Students are able to develop and refine their ideas as part of a team (team work skills), to
professionally argue their viewpoints (reasoning skills) and to present results to a specific target group (presentation skills) (3). The students understand the interrelationships (2) of procurement and production processes in a social context. In particular, the topics of sustainability and handling resources are of special importance (3).

<table>
<thead>
<tr>
<th>Content</th>
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<tbody>
<tr>
<td>• Procurement logistics and purchasing</td>
</tr>
<tr>
<td>o Overview of important methods</td>
</tr>
<tr>
<td>o Design of material and information flow in procurement logistics</td>
</tr>
<tr>
<td>o Operational procurement process</td>
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<tr>
<td>o Procurement Marketing</td>
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<tr>
<td>• Synchronised production procurement / the JIT concept</td>
</tr>
<tr>
<td>o Approach</td>
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<tr>
<td>o Selecting parts and suppliers</td>
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<tr>
<td>o Structure of information flow</td>
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<tr>
<td>o Design of material flow</td>
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<tr>
<td>o Regional carrier concept</td>
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<tr>
<td>• Overview of tasks and functions of production logistics</td>
</tr>
<tr>
<td>• Material flow and layout planning</td>
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<td>o Target planning</td>
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<td>o Planning fundamentals</td>
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<td>o Production concept</td>
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<td>o Ideal planning</td>
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<td>o Real planning</td>
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<td>• Conveying technology</td>
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<td>o Continuous conveyors</td>
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<td>• Warehouse and picking technology</td>
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<td>o Static warehouses</td>
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<td>o Dynamic warehouses</td>
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<td>o Commissioning principles</td>
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<tbody>
<tr>
<td>Required reading</td>
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<tr>
<td>Lecture notes</td>
</tr>
<tr>
<td>Schulte, Christoph, Logistik, Verlag Franz Vahlen, München</td>
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<td>Recommended reading</td>
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<tr>
<td>Kettner, Hans, Leitfaden zur systematischen Fabrikplanung, Fachbuchverlag Leipzig</td>
</tr>
<tr>
<td>Schönsleben, Paul, Integrales Logistik Management, Springer Verlag, Berlin</td>
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<td>Schulte, Gerd, Material- und Logistikmanagement, R. Oldenbourg Verlag</td>
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<td>Teaching and learning methods</td>
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<tr>
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<tr>
<td>Seminar-style tuition</td>
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<td>Usability in other degree programmes</td>
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**Course number**
32c.2

**Course title**
Quantitative Methods in Logistics
(Quantitative Methoden in der Logistik)

<table>
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<td>8</td>
<td>4</td>
<td>every semester (recommended for summer semester)</td>
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**Lecturers**
Prof. Dr. Werner Bick
Prof. Dr. Christian Dach

**Tuition type**
Seminar-style tuition

**Compulsory/Elective**
Compulsory

**Learning outcomes**
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**
Students gain an understanding of quantitative methods of logistics based on a fundamental knowledge of materials and manufacturing (2). They are able to efficiently design, manage and control material, goods and information flows within defined operational situations (3). In addition, students are familiar with logistics controlling and the application of process cost calculation, Key Performance Indicators (KPI), forecasting models, location planning and delivery tour optimisation (2).

**Social skills**
Students are able to properly present the results generated within the team to a specific target group (3).

**Method skills**
Students are conversant (1) with quantitative methods used in logistics, and can apply (3) them to specific problems and tasks. Excel skills are improved through respective tasks and case studies. The students know (2) the digital methods and tools available in the context of the qualification objectives, are able (3) to evaluate these with regard to their relevance for solving logistics tasks and use them in a targeted manner.
### Personal skills

Students are able to professionally defend their position (reasoning skills) and present results to a specific target group (presentation skills) (3). The students understand the interrelationships (2) of logistics processes in a social context. In particular, the topics of sustainability and handling resources are of special importance (3).

### Content

The main topics include logistics controlling and the application of quantitative methods to selected logistics areas. Other important aspects are PPC functions and their implementation in PPC systems.

- **Logistics controlling**
  - Key performance indicators and systems
  - Process cost calculation
- **Quantitative methods in selected logistics areas**
  - Network Planning (Location models)
  - Forecasting models for inventory management
  - Transportation (Delivery tour heuristics)
- **Production Planning and Control (PPC)**
  - Target system
  - Production programme planning
  - Quantity planning
  - Scheduling and capacity planning
  - Implementation and control of production
- **PPC Systems**
  - Overview
  - MRP
  - KANBAN
  - OPT

### Literature

#### Required reading
- Lecture notes

#### Recommended reading
- Hackstein, Rolf, PPS, VDI-Verlag Düsseldorf
- Schulte, Christoph, Logistik, Verlag Franz Vahlen, München
- Vahrenkamp, Richard / Kotzab, Herbert: Logistik, München
- Weber, Jürgen / Schäffer, Utz: Einführung in das Controlling, Stuttgart

Latest edition each

### Teaching and learning methods

Seminar-style tuition with a number of exercises and case studies (some of them to be solved by Excel)
Presentation by lecturers using PowerPoint and slides, lecture notes will be available
Partly use of inverted classroom concept: self-study videos which explain quantitative methods accompanied by in-class sessions where tasks are solved and discussed

| **Type of examination/Requirements for the award of credit points** | Written examination (schriftliche Prüfung)  
Duration: 90 minutes |
|---------------------------------------------------------------|---------------------------------------------------------------|

**Usability in other degree programmes**

The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information** -

<table>
<thead>
<tr>
<th><strong>ECTS Credits</strong></th>
<th><strong>Workload</strong></th>
<th><strong>Course language</strong></th>
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<tr>
<td>5</td>
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<td></td>
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# Bachelor European Business Module Manual – 2022/07/11

<table>
<thead>
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<tr>
<td>32c.3a</td>
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<table>
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<th>Compulsory/Elective</th>
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<tr>
<td>Prof. Dr. Bianca Gänßbauer</td>
<td>Seminar-style tuition</td>
<td>Elective. 32c.3a or 32c.3b has to be chosen</td>
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</table>

## Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

### Subject skills

Students understand the main reasons, objectives, variants and different possible procedures of logistics bid invitations (2). This knowledge enables them to prepare suitable enquiry documents in the role of a company inviting tenders, and to calculate price quotations for the customer on the basis of the customer's bid invitation documents and in the role of a logistics service provider (3).

### Method skills

Students are familiar (2) with quantitative methods of logistics and can apply (3) them proficiently when processing logistical tasks, having regard to the specific circumstances and objectives of the case at hand. They are also familiar (2) with the principles and practices of project management and so can provide (3) the services that meet the customer's requirements as set out the logistics enquiry documents right up to the 'go live' point.

### Social skills

Students are able to work towards given outcomes within a team environment (teamwork skills) and can present their findings and conclusions based on sound reasoning (presentation skills) (3). They can defend their professional viewpoint (argumentation skills) (3).

### Personal skills

Students understand and appreciate (2) the legal consequences of logistical decisions, and can incorporate (3) them into their own value systems.
### Content
- Introduction to contract logistics management
- Decision-making processes in logistics outsourcing
- Logistics bid invitations
- Procedures
- Case study (actual example from practice)
- Legal issues
- Organisational aspects (project management)

### Literature
**Required reading**
- Course notes

**Recommended reading**
- Müller-Dauppert, Bernd, Logistik-Outsourcing, Vogel-Verlag, München
- Possekel, Marc, Ausschreibungen in der Logistik, Vogel-Verlag, München
- Schulte, Christoph, Logistik, Verlag Franz Vahlen, München
- Stölzle/Weber/Hofmann/Wallenburg: Handbuch Kontraktlogistik
  latest edition each

### Teaching and learning methods
Seminar-style tuition with a wide range of support exercises
Presentation by lecturer using Powerpoint and slides; accompanying notes will be supplied
Case study based on actual enquiry documents

### Type of examination/Requirements for the award of credit points
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<th>Written examination (Klausur)</th>
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### Usability in other degree programmes
The module can also be used in the Bachelor’s degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information
Guest presentations by experts from industry

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<td></td>
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Learning outcomes

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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are acquainted with the important stakeholders, frameworks, parameters, means of transport, products and business models as well as important information and communication technologies in transport and traffic logistics (2). On this basis, students have a comprehensive understanding of the characteristics and conditions of external logistics as well as external multimodal transport chains (2).

**Method skills**

Students are able to design efficient multimodal transport chains, fulfilling all given requirements (3). They know the relevant methodological procedures (2) and can apply them appropriately, based on these requirements (3).

**Social skills**

Students can make a professional and appropriate contribution to transport planning and decision-making processes (3). They have discussion skills, are open to criticism and are team players (3).

**Personal skills**

Students are aware of the consequences of logistical decisions and are able to integrate them into their own value systems (3).
### Content
- Fundamentals of freight and transport logistics
- Transport and transport logistics stakeholders
- Freight and transport logistics carriers
  - Road haulage
  - Rail freight
  - Inland water transportation
  - Maritime shipping
  - Airfreight
  - Combined transport
- Information and communication technologies

### Literature
**Required reading**
Course notes
**Recommended reading**
Clausen/Geiger: Verkehrs- und Transportlogistik
Korf/Lorenz: Leitfaden für Spediteure und Logistiker, Hamburg
Kummer: Einführung in die Verkehrswirtschaft, Wien
latest edition each

### Teaching and learning methods
Seminar-style tuition with a wide range of support exercises
Presentation by lecturer using Powerpoint and slides; accompanying notes will be supplied
Case study based on actual enquiry documents

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<tr>
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<td>Study Option Human Resource Management and Leadership (Studienschwerpunkt Personalmanagement und Führung)</td>
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<td>Prof. Dr. Susanne Nonnast</td>
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<tr>
<td>Prof. Dr. Carina Braun</td>
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<td>Prof. Dr. Susanne Nonnast</td>
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<tr>
<td>Prof. Dr. Ingo Striepling</td>
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<td>Prof. Dr. Ludwig Voußem</td>
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<td>Ralf Weinmann</td>
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<table>
<thead>
<tr>
<th>Module courses</th>
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<tbody>
<tr>
<td>1) Recruiting and Selection</td>
<td></td>
</tr>
<tr>
<td>2) Development and Training</td>
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<tr>
<td>3) Labour Law für HR and Managers and Strategic Performance Management</td>
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<table>
<thead>
<tr>
<th>Learning outcomes of the module</th>
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<tbody>
<tr>
<td>Students gain proficiency in Human Resource Management techniques and an ability to resolve Human Resource Management problems.</td>
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<table>
<thead>
<tr>
<th>Module content</th>
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<tbody>
<tr>
<td>• Techniques of personnel planning</td>
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<tr>
<td>• Methods of personnel recruitment</td>
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<tr>
<td>• Approaches to employee separation</td>
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<td>• Concepts of career development</td>
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<td>• Training and development</td>
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<td>• Training and training concepts</td>
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<tr>
<td>• Advanced labour law</td>
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<tr>
<td>• Strategic Performance Management</td>
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<tr>
<td>• Topical HR management issues</td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>2 Portfolio exams</td>
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<tr>
<td>2 Written examinations (2 Klausuren)</td>
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</table>
Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students are able to plan HR requirements and HR deployment within a business context (1). They are aware of (2) and can evaluate instruments of employer branding and employer marketing (2). Students can both recruit and release personnel in a target-oriented way and with a sense of responsibility both commercially and ethically (3).

Social skills
Students can conduct job application interviews and redundancy interviews in ways that are structured and responsible (2). They are able to use personnel assessment techniques to increase recruitment success (3).

Method skills
Students are able to complete HR policy tasks in a targeted and responsible manner (2) making adequate use of managerial, psychological and legal theories and concepts (2).

Personal skills
Students can evaluate the relative benefits and disadvantages of HR programmes and instruments, which in turn enables them to take responsible decisions in matters of HR management (2). They have a well-grounded sense of self-confidence when it comes to dealing with other departments within the company on matters of HR management (2).

Content
- HR planning in a business context
- Recruiting process
• Options and problems in redundancy management
• Approaches to strategic Employer Branding, HR marketing, including information sources and market analysis and methods
• Methods of HR recruitment, selection and integration

Literature

Required reading
Lecture notes
Recommended reading
Barrick, Murray/Field, Hubert S./Gatewood, Robert D., Selection in Human Resource Management
Bühner, Rolf, Personalmanagement
Friedrichs, Thomas, Die besten Mitarbeiter gewinnen
Scholz, Christian, Personalmanagement
Schuler, Heinz, Psychologische Personalauswahl
Schuler, Heinz/Mussel, Patrick, Einstellungsinterviews vorbereiten und durchführen
latest edition each

Teaching and learning methods
Seminar-style tuition with group development of the material, intensive discussion and analysis of case studies
Specialist input by the lecturer

Type of examination/Requirements for the award of credit points
Portfolio exam
For Details see „Studienplan”

Usability in other degree programmes
The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

Other information
HR management practitioners as guest speakers where possible

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<tr>
<td>32d .2</td>
<td>Development and Training (Personalentwicklung und Training)</td>
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**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand the central and strategic importance of personnel development for the development of a company as a whole, especially concerning Digitalisation (1). They understand the methodical approaches, system components and processes of personnel development, and are able to deploy them purposefully (2). They are able to develop and evaluate practical, modern personnel development instruments and present these in a targeted manner (3).

**Social skills**

Students acquire team skills, discussion skills and critical abilities, developing common solutions and presenting their findings and results in a whole-group context (2).

**Method skills**

Students are able to handle tasks in the fields of personnel development purposefully and responsibly (2). They are able to correctly apply business-related, psychological and legal structures of thought, reasoning and action (2).

**Personal skills**

Students can weigh the advantages and disadvantages of various personnel development concepts and instruments (2) enabling them to make responsible decisions (3). They are able advise the company, departments and individual employees on the choice of appropriate personnel development measures (2). Students also have a well-founded confidence when dealing with relevant HR stakeholders (2).
Content

- The place of personnel development in the HR management system
- Competence and competence management
- Training
- Further education
- Concepts and instruments of personnel development
- Training and training concepts
- Digitalisation and trends in personnel development

Literature

Required reading
Lecture notes

Recommended reading
Becker, Manfred: Personalentwicklung, Schäffer Poeschel
Meifert (Hrsg.), strategische Personalentwicklung, Springer, Berlin
Langheiter, Anna: Trainingsdesign, managerSeminare Verlags GmbH, Bonn
latest edition each

Teaching and learning methods
Seminar-style tuition with practical exercises, e.g. designing and holding a training course (partly possible in block form)

Type of examination/Requirements for the award of credit points
Portfolio exam
For Details see „Studienplan“

Usability in other degree programmes
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Other information
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### Course number
32d .3.1

### Course name
Labour Law für HR and Managers  
(Arbeitsrecht für Personaler und Führungskräfte)

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### Lecturers
Prof. Dr. Ingo Striepling  
Ralf Weinmann

### Tuition type
Seminar-style tuition

### Compulsory/Elective
Compulsory

### Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

#### Subject skills

Students acquire an in-depth knowledge of individual labour law and collective employment law (2). Specifically, when they design contracts of employment they will be able to apply legal instruments in ways that meet the needs and interests of both employees and business (2). Students have an in-depth knowledge of labour law as it relates to business administration, especially in relation to tools used for designing industrial relations in a collective bargaining context (employment contracts, works agreements, pay agreements) (2). With the support of a manager, they are able to find appropriate solutions to relatively complex disputes between employer and employees and their representatives, and to communicate effectively with works councils, arbitration services, employer federations, trade unions, employment lawyers and industrial tribunals (3).

#### Social skills

Students acquire team skills, discussion skills and critical abilities (2). They are able to take labour-law situations and analyse them from a variety of perspectives (employer/employee) (2). Through their encounters with practitioners they acquire basic experience in dealing with the different interest groups they are likely to encounter in labour-law environments (3).

#### Method skills

Students become versed in the correct application of the structures of legal thought, reasoning and action (3).
**Personal skills**

Students are aware of the implications of action taken within a labour-law framework and can take account of these when selecting appropriate legal solutions while at the same time giving consideration to the personal interests of the employee and the business aims of the company (2).

**Content**

This course familiarises students with the specific requirements of employment laws and social insurance legislation for HR managers in a corporate context.

- **Advanced individual labour law**
  - Employment contract law
  - Rights and obligations of employers and employees
  - Employment termination
  - Selected protection laws
- **Collective labour law**
  - Industrial relations law
  - Collective agreement law and industrial disputes
  - Co-determination at company level
- **Conflict management with legal instruments**
  - Main features of the industrial tribunal process
  - Mediation in labour law

**Literature**

**Required reading**

Arbeitsgesetze, Beck-Texte im dtv
Senne, Arbeitsrecht, München
Striepling, Kollektives Arbeitsrecht, München

**Recommended reading**

Hromadka/Maschmann, Arbeitsrecht Band 1, Berlin
Hromadka/Maschmann, Arbeitsrecht Band 2, Berlin
Löwisch/Caspers/Klumpp, Arbeitsrecht, München
Marschollek, Arbeitsrecht, Münster
Marschollek, Kollektives Arbeitsrecht, Münster
Schaub, Arbeitsrechts-Handbuch, München

latest edition each

**Teaching and learning methods**

Seminar tuition
Lectures
Case examples
Exercises

**Type of examination/Requirements for the award of credit points**

Written examination (Klausur)
Duration: 60 minutes
### Usability in other degree programmes

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On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are familiar with HR concepts and tools for defining, developing and promoting employee performance within companies (1). They have an understanding of the strategic context of performance management (2). Students can discuss the roles of different stakeholders in the performance management process and derive appropriate recommendations (3).

**Social skills**

Students can collaborate in group contexts to analyse personnel management problems, and they develop and present solutions (3). They are able to communicate performance expectations in a targeted and empathetic manner and provide constructive verbal feedback on employee performance (3).

**Method skills**

Students can discuss advantages and disadvantages of different approaches to performance management and make appropriate decisions (3). They can analyse different sources (e.g. transfer-oriented management literature, academic papers, corporate documents) in German and English language and discuss implications for HR policy issues (3).

**Personal skills**

Students can discuss ethical issues in performance measurement and high employee workload (2). They are able to critically reflect on the role of their own assessment errors and systematic bias in performance measurement (2).
### Content

- The concept of performance management
- Performance management and strategic planning
- Definition and measurement of performance in companies
- The role of supervisors in performance management
- Dealing with low performance
- Linking performance appraisals and variable pay
- New developments in performance management
- International perspectives on performance management
- The digitalisation of performance management processes

### Literature

**Required reading**

Lecture notes

**Recommended reading**


latest edition each

### Teaching and learning methods

- Seminar tuition
- Lectures
- Case examples
- Exercises

### Type of examination/Requirements for the award of credit points

<table>
<thead>
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<th>Written examination (Klausur)</th>
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### Usability in other degree programmes

The module can also be used in the Bachelor's degree programme in Business Studies.

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information

-
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<td>Seminar-style tuition</td>
<td>2 semesters</td>
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<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Thomas Falter</td>
<td>1) Project Management – Methods and Tools</td>
<td>Course segment 3</td>
</tr>
<tr>
<td>Prof. Dr. Michael Höschl</td>
<td>2) Psychology in Projects</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Sabine Jaritz</td>
<td>3) Seminar Project Management</td>
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</tr>
<tr>
<td>Wolfgang Voigt</td>
<td></td>
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</table>

### Learning outcomes of the module

#### Subject skills

Students acquire skills for independent planning and implementation of projects applying traditional or agile project management methods. In particular, students can

- Realistically plan scope, expenses, dates and milestones of projects,
- Develop and implement information and communication strategies for successful project implementation (change management),
- Recognize project risks in good times and initiate suitable preventative measures (risk management),
- Set up a project reporting system,
- Manage project crises (crisis management),
- Support Scrum projects as a Scrum Master,
- Manage a project portfolio.

#### Social skills

Students are able to moderate workshops and project meetings. They recognize conflict and crisis situations in good times and know how to deal with them successfully. In international projects, they can correctly assess and solve the expected problems and risks arising from intercultural differences. They also have an extensive project management vocabulary in English.

#### Method skills

Students are proficient in methodology in the areas of:

- Project planning and implementation
- Project evaluation and project controlling
- Change management
- Risk and crisis management
- Scrum (with large scale scrum)
- Design thinking
- Project portfolio management

**Personal skills**

Students are able to assess their own abilities as well as the abilities of those affected by the project. They can evaluate their own strengths and weaknesses as well as those of stakeholders. With this knowledge, students acquire the necessary foundation for successfully managing project team members and for the successful integration of those affected by the project.

<table>
<thead>
<tr>
<th>Module content</th>
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<tbody>
<tr>
<td>• Project planning and implementation for different types of project</td>
</tr>
<tr>
<td>• Project monitoring and control</td>
</tr>
<tr>
<td>• Change management</td>
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<tr>
<td>• Risk and crisis management</td>
</tr>
<tr>
<td>• Establishing an international project organization</td>
</tr>
<tr>
<td>• Organising an international project team</td>
</tr>
<tr>
<td>• Projects and company cultures</td>
</tr>
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<td>• Software support</td>
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<td>• Reporting, communication and information</td>
</tr>
<tr>
<td>• Quality concepts</td>
</tr>
<tr>
<td>• Project portfolio management</td>
</tr>
<tr>
<td>• Agile project management using Scrum (Scrumban, LeSS)</td>
</tr>
<tr>
<td>• Kanban</td>
</tr>
<tr>
<td>• Design thinking</td>
</tr>
<tr>
<td>• Soft skills: conflict management, team leadership, presentation, creativity methods</td>
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<td>Portfolio Exam</td>
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Module number  
32e.1  
Module title  
Project Management – Methods and Tools  

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Lecturer  
Prof. Dr. Sabine Jaritz  
Tuition type  
Seminar-style tuition  
Compulsory/Elective  
Compulsory  

Learning outcomes  
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:  

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested  
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied  
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained  

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.  

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:  

Subject skills  
Students know how to apply general methods of business administration to practical application situations (2). They understand the organizational context, different project settings and their requirements with respect to project management (2). Participants are able to recognize and systematically apply approaches, methods and tools to project management and understand key success factors (3).  

Social skills  
Students are aware of particular challenges in traditional and agile project environments (2). They are able to contribute to project management discussions with profound arguments (2). Students are experienced working in groups to resolve individual tasks and presenting their results (2). Moreover, they are able to apply English project management vocabulary (3).  

Method skills  
Students are familiar with a comprehensive project management toolbox (3). This enables them to purposefully plan, monitor and control projects within an application-oriented environment (2). They are able to select and apply different project management methods as well as tracking tools and KPIs (3).  

Personal skills  
Students are able to tackle business-related problems on their own initiative by applying scientific methods to a practical application situation (2). They are self-reliant and possess critical abilities and decision-making skills (2).
**Content**

Nowadays, most upcoming tasks in companies are handled as projects. However, the proportion of failed projects tends to be fairly high, mainly due to the fact that project management was inadequate. One of the key competence in project management today is to be able to select and apply suitable methods and tools that considers the specific project context. Consequently, this module covers different methods and tools in the areas of traditional and agile project management.

- **Project management fundamentals**
  - Definitions and different project management approaches (traditional and agile)
  - Framework for decision about right project management approach
  - Project initiation phase with request for proposals (RfP) and proposals

- **Agile project management methods**
  - Agile mindset and agile manifesto
  - Scrum I: Framework with roles, ceremonies and artifacts
  - Scrum II: Comprehensive preparation program for the recognized Scrum certificate “Professional Scrum Master I (PSM I)” as issued by scrum.org
  - Large Scale Scrum (LeSS)
  - Scrumban
  - Kanban
  - Design Thinking

- **Traditional project management method**
  - Project planning tools such as work breakdown structure, Gantt chart, cost and resource planning and risk management
  - Project monitoring and control tools such as stage gate process, S curve, Gantt chart, milestone trend analysis, Earned Value, status reporting, project scorecard, stakeholder management

- **Project portfolio management**
  - Organization: Project Management Office (PMO) and Project Office (PO)
  - Project portfolio management tools to select, plan, and monitor portfolio

**Literature**

**Required reading**

Teaching materials (all in English language)
Scrum Guide (latest version)

**Recommended reading**


Teaching and learning methods

Seminar tuition
Exercises
Group assignments and group discussions
Peer-to-peer learning
Case studies and examples from practice
Guest speakers will be invited (English or German speaking)
Online assessments and tests
Online collaboration tools such as Padlet and Miro

Type of examination/Requirements for the award of credit points

Written examination (schriftliche Prüfung)
Duration 90 minutes

Usability in other degree programmes

The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

Other information

Students can obtain the Professional Scrum Master I (PSM I) certificate (scrum.org). Preparation will take place in class.

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**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students are acquainted with and can apply essential psychological aspects and processes (learning-, change- and mourning process) of project management (3). They know essential innovation and management tools (e.g. design thinking) and can assess when their application is appropriate (1). Students have a basic knowledge of cultural differences (corporate culture, differences between functions) and the development of high-performance culture in project teams (2).

**Social skills**

Students possess communication, discussion, cooperation, motivation and organizational skills (3). They can give and receive professional feedback (3).

**Method skills**

The students are able to independently penetrate a significant topic area of project management. They have analytical, decision-making, conflict-solving, change management and media skills and can use these independently (2), e.g. to understand and solve project problems or social problems. They learn practically how to use cloud-based skill and value analyses used in recruiting and create job profiles and evaluate AI-based job fit calculations for jobs that are relevant to them (3). This predicts the mental health of workers. In addition, recommended actions for managing diversity and inclusion of minorities are practiced to enable collaboration in projects (3).

**Personal skills**

Students know their own personality traits such as skills/ strengths/ weaknesses, but also their basic needs and values, and can use them effectively in projects (3).
**Content**

Topics change annually and are selected according to their topicality and fundamental importance for project management, taking interdisciplinary aspects into account.

Main topics in the field of organizing and implementing an international project are, for example:

- Different personality models and personal heuristics that influence one's own learning
- Practical use of cloud-based skill and value analyses for the application and hiring process (inclusion), team staffing and team collaboration
- Communication and innovation models
- Main challenges (mega-trends and societal challenges), main project causes and appropriate management methods
- Project management, change, learning and grieving process
- Selection and development of project team members
- Leading a debate on socially relevant topics (in WiSe) together with students of the University of Applied Sciences Kempten

**Literature**

**Required reading**
Will be announced in the course

**Recommended reading**
Will be announced in the course

**Teaching and learning methods**

Literature-based coursework as a joint project

Academic and methodical cooperation with the project supervisor (lecturer)

Presentation and discussion of the topic covered

Conducting internet based personality analyses

Applying results of personality analysis for digital learning and cooperation on digital platforms

| Type of examination/Requirements for the award of credit points | Portfolio exam, consisting of: from coursework debate (25%), debate (25%), coursework psychological aspect (50%) |
| Usability in other degree programmes | The module can also be used in the Bachelor's degree programme in Business Studies. In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |

**Other information**

Guest speakers, field trips, creation of a cloud-based skills and energy analysis and creation of AI-powered job fit calculations.
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### Module number
32e.3

### Module title
Seminar Project Management
(Seminar Projektmanagement)

### Code
SPM

### Semester
7/8

### Number of WSH
4

### Module offered
every semester
(recommended for winter semester)

### Lecturers
Prof. Dr. Michael Höschl
Wolfgang Voigt

### Tuition type
Seminar-style tuition

### Compulsory/Elective
Compulsory

### Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

#### Subject skills
Students are able to grasp, operationalize and further develop a straightforward research question or project task in its empirical and theoretical implications (3).

#### Social skills
Students are able to cooperate, debate and work in an agile team (3). They are also able to moderate team meetings and workshops in a results-oriented manner (3). Students are able to present results to various stakeholders in a targeted manner (3).

#### Method skills
Students can clarify and describe the assignment for a (research) project (2). They can apply project methods (analysis of the initial situation, goal formulation, project planning, project implementation, project control) and, if necessary, selected empirical research methods (operationalization, data collection, data evaluation) and present the results in a suitable manner (3). Students can apply both conventional and agile project management methods in order to meet their targets (3). If appropriate students involve and correspond with external stakeholders via videoconferencing and digital collaborative tools like Zoom, Microsoft Teams, Miro boards, Trello, Google docs or similar (3).

#### Personal skills
Students are aware of the consequences of project management decisions and incorporate them into their personal value system (2). They are able to work efficiently in large (scaled) teams (3). They are able to cope with arising conflicts (3).
### Content
- Independent understanding of an important project management topic.
- Varied topics, which are either brought in and processed by companies as customers, or which are selected according to topicality and fundamental importance for project management, including interdisciplinary aspects.

### Literature
**Required reading**
Will be announced in the course

**Recommended reading**
Will be announced in the course

### Teaching and learning methods
In seminars, participants work on a practical project that is generally commissioned by companies from the region. The project result is presented to the customer.

Working in teams; Support and coordination of the teams by a PMO

Literature-based seminar paper applied to the practical question

Academic and methodical cooperation with the project supervisor (lecturer) and the customer

Presentation and discussion of the topics covered

### Type of examination/Requirements for the award of credit points
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### Usability in other degree programmes
The module can also be used in the Bachelor's degree programme in Business Studies.

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information
Practical project work

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<tr>
<td>Prof. Dr. Dr. Reiner Goertzen, Prof. Dr. Claus Koss</td>
<td>1) Advanced Financial Reporting and Auditing 2) International Accounting 3) Case Studies Auditing and Taxes and Advanced Studies</td>
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<table>
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<tr>
<th>Learning outcomes</th>
<th>Content</th>
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</table>
| This module shall prepare students for a career in accountancy or tax consulting and the relevant professional exams | Financial reporting under German GAAP and IFRS  
Tax declaration and tax planning under German Tax Law and transnational tax planning  
Digitalisation in accountancy  
Advanced Studies |

| Type of examination/ Requirements for the award of credit points | 3 Term papers (Studienarbeiten)  
Written examination (Klausur)  
Duration: 60 Minutes |
|---------------------------------------------------------------|

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| 15           | 450 hours  
Contact/attendance time: 180 h  
Additional work: 270 h | 15 |
Course number: 32f.1
Course title: Advanced Financial Reporting and Auditing (Revisions- und Treuhandwesen)

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Lecturer: Prof. Dr. Claus Koss
Tuition type: Seminar-style tuition
Compulsory/Elective: Compulsory

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
The students can prepare the milestones [M1] to [M8] provided by the Institut der Wirtschaftsprüfer in Deutschland e.V. (Institute of Public Auditors in Germany) (IDW) for the statutory annual audit [M1] to [M8] independently for the annual audit of a non-capital market-oriented company, taking into account the ISA (3). They know the procedures in milestone [M8] - reporting (2).

Social skills
In audit teams, students can work together to find solutions to complex accounting and auditing questions (2).

Method skills
Students are proficient in legal methods (subsumption, argumentation), business methods (financial calculations, business valuation) and mathematical-statistical methods (conclusive statistics) (2). They master methods and procedures in the risk-oriented audit approach (3). Students systematically use digital tools in accounting and auditing (2). They can prepare simple consolidated financial statements independently (3).

Personal skills
Students are able to work independently and cope with problems on their own (3).

Content
1. introduction and repetition -> self-study based on course material
   - Repetition of essential basics of accounting and theoretical deepening (balance sheet theory)
   - Group accounting
• Introduction to the case study

2. group accounting according to HGB
  • Technique of consolidation
  • Obligation to prepare financial statements and scope of consolidation
  • Consolidation methods

3. annual audit
  • Internal and external quality management
  • Milestones [M1] to [M8]

4. overview of reporting
  • Auditor's Report
  • Audit report
  • Oral reporting
  • Management Letter (ML)

Literature
Required reading and norms
HGB und EU-IFRS (German, preferably in the English version); IDW-RS, IDW-RH, IDW-PS, IDW-PH und IDW-S; Material provided by professional bodies, e.g. IASB and DSRC; ISA
IDW (Hrsg.): Prüfungspraxis, Düsseldorf: IDW-Verlag, aktuelle Aufl.

Recommended reading

Further journal articles and authoritative pronouncements by the standards will be announced latest edition each

Teaching and learning methods
Didactic concept of the course
The theory is taught through self-study or through lectures by the lecturer. The application of the theory to a case study (medium-sized company - medium-sized corporation) is worked out in seminar units.

Course format
The course is planned as a hybrid course, i.e. attendance units (where permitted) alternate with virtual units. Classroom units will be streamed.

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Term paper (Studienarbeit)</th>
</tr>
</thead>
</table>

Usability in other degree programmes
The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

Other information
-
<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
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<tbody>
<tr>
<td>5</td>
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</tr>
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<td></td>
<td>Contact/attendance time: 60 h</td>
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<tr>
<td></td>
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</table>
Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students achieve introductory and advanced knowledge in IFRSs (2).

Social skills
Students are able to work in teams, can discuss issues and have an intercultural approach (1).

Method skills
Students can apply methods in international accounting (1). They know technical terms in accountancy in English and can write simple statements in English (1).

Personal skills
Students know the technical terms and can apply orally and in written statement on a basic level (1).

Content
- Introduction and accounting terms
- Institutions and norms
- Recognition, measurement and presentation according to IFRS
- Components of the Statement of Financial Position
- Components of the Statement of Profit or Loss and other comprehensive income
- Further financial reports
**Literature**

**Required reading**
EU-IFRS (English version, German translation recommended)

**Recommended reading**
will be announced in the course
latest edition each

**Teaching and learning methods**
Seminar-style tuition and video conferencing. Tuition hours will be streamed.
Small group team work (subject to possibilities)

**Case Studies**

**Type of examination/Requirements for the award of credit points**
Term paper (Studienarbeit)

**Usability in other degree programmes**
The module can also be used in the Bachelor's degree programme in Business Studies.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information**

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Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills

Students can transfer their theoretical knowledge in accountancy and auditing into practical work, including the application of standard audit software (APcomfort by DATEV eG) (2). Students can transfer introductory course knowledge in accounting and taxation into interpretation and tax planning (2). They are familiar with tax accounting (2).

Social skills

Students can actively contribute to technical discussions (1).

Method skills

Students are able to conduct data analysis, prepare audit statements and can solve practical tax cases (1).

Personal skills

Students are able to work on their own and can solve problems without assistance (1).

Content

- Introductory IT-based audit tools
- Big data analysis in audit planning and audit procedures
- Internal Control System
- Audit of Internal Control System
- Documentation of audit procedures in electronic systems
- Introductory statement analysis
- Objects and methods of statement analysis
- data handling
- Financial ratios
- Management ratios
- Data analysis
- Procedures in statement analysis
- limits and implications in statement analysis
- Availability of financial data
- Financial Status
- Financial ratios

**Literature**

**Required reading**
will be announced in the course

**Recommended reading**
will be announced in the course

**Teaching and learning methods**

Standard audit software APcomfort and data basis (LEXinform) by DATEV eG

Lectures and course material

Self-study and group work

**Type of examination/Requirements for the award of credit points**

Term paper (Studienarbeit)

**Usability in other degree programmes**

The module can also be used in the Bachelor's degree programme in Business Studies.

In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

**Other information**

- -

**ECTS Credits**
2.5

**Workload**
75 hours
Contact/attendance time: 30 h
Additional work: 45 h

**Course language**
German
Course number: 32f.3.2
Course Title: Advanced Studies (Vertiefungsstudien)

Code: VSW
Semester: 8
Number of WSH: 2
Module offered: Every academic year (summer semester)

Lecturer: Prof. Dr. Dr. Reiner Goertz
Tuition type: Seminar-style tuition
Compulsory/Elective: Compulsory

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Building on their basic knowledge of accounting and tax law, students are able to interpret financial statements and answer tax questions (2). They are knowledgeable about tax accounting law (2). To this end, students learn the basics, technical terms, format and structure of the individual laws, so that they are in a position to answer tax law questions in practice (2).

Social skills
The students learn about consensus building (1). In discussions, they are able to present their opinions in a structured and convincing manner (2). Students develop communication skills (2).

Method skills
Students are able to prepare data methodically and apply auditing standards, and can solve concrete practical tax law problems in operational practice (2).

Personal skills
Students are able to work and solve problems independently (2).

Content
After the theory, the following content will be dealt with using practical case studies:

- Determination of taxable income in general (methods and accounting tax law)
- Determination of taxable income in partnerships in particular
<table>
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<tr>
<th>Literature</th>
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<tbody>
<tr>
<td>Required reading</td>
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<tr>
<td>Coenenberg, Jahresabschluss und Jahresabschlussanalyse, Schäffer u. Poeschel Verlag, Stuttgart</td>
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<td>Horschütz, Groß, Fanck: Bilanzsteuerrecht und Buchführung</td>
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<td>WP-Handbuch</td>
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<td>Recommended reading</td>
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<tr>
<td>Gräfer, Bilanzanalyse, Verlag Neue Wirtschaftsbriefe, Herne/Berlin</td>
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<tr>
<td>Langenbeck, Kompakttraining Bilanzanalyse, Kiehl Verlag, Ludwigshafen</td>
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<td>latest edition each</td>
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| Teaching and learning methods |
| Seminar-style tuition |
| Case Studies |

| Type of examination/Requirements for the award of credit points |
| Written examination (Klausur) |
| Duration: 60 minutes |

| Usability in other degree programmes |
| The module can also be used in the Bachelor's degree programme in Business Studies. |
| In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |

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<td>Prof. Dr. Uwe Seidel</td>
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<tr>
<td></td>
<td>André Philipps</td>
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<td>Module courses</td>
<td>1) Strategic Controlling, Financial Controlling and Balance Sheet Analysis</td>
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<td></td>
<td>2) Business Intelligence (BI) in Controlling</td>
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<td>3) Business Controlling</td>
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<td>Access requirements</td>
<td>Course segment 3</td>
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<tr>
<td>Learning outcomes of the module</td>
<td>Building on their basic knowledge of external and internal accounting, students learn about the functions and scope of the entire operational value creation process and its importance for corporate management. They acquire the skills and knowledge to determine the relevant data for managing a company and critically assess its possible applications. They should be able to develop controlling concepts and use them appropriately.</td>
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<td>Module content</td>
<td>See individual module descriptions</td>
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<td>Type of examination/ Requirements for the award of credit points</td>
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<tr>
<td>32g.1</td>
<td>Strategic Controlling, Financial Controlling and Balance Sheet Analysis</td>
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<td>(Strategisches Controlling, Finanzcontrolling und Bilanzanalyse)</td>
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<th>Semester</th>
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<td>STC and FBI</td>
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<td>every semester (recommended for winter semester)</td>
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<tr>
<td>Prof. Dr. Uwe Seidel</td>
<td>Seminar-style tuition</td>
<td>Compulsory</td>
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<td>André Philipps</td>
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**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students know the difference between operational and strategic controlling (1). They know instruments of strategic goal control and are able to apply them (2). A deeper understanding of how to derive strategic goals within the framework of the strategic direction of a company will be developed (2). Students understand the importance of integrated P&L, balance sheet and financial planning and are able to analyse annual financial statements under commercial law and derive the necessary relevant information (2). They are able to determine and critically assess the data required to evaluate the economic situation of the company and to implement the necessary control instruments (3). Students get a deeper understanding into the functionality of Corporate Performance Management (CPM) Software (e.g. Corporate Planner, FP&A unit4) (2).

**Social skills**

Students are acquainted with consensus-building (2). In discussions, they are able to present their opinions in a structured and convincing manner (3). Students form and work in teams. As a team they are able to find target-oriented solutions within the framework of developing competitive strategies. (2)

**Method skills**

In addition, students can represent a target control and the derivation of appropriate measures in the context of a competition strategy (3). Students can apply the methods of integrated P&L, balance sheet and financial planning and are able to analyze annual financial statements under commercial law and to set up a financial controlling system (3).
### Personal skills
Students are able to work and deal with problems independently (3).

### Content
- Differentiation between strategic and operational controlling
- Instruments of strategic controlling
- Core competencies
- Corporate Philosophy
- Competitive strategy
- Presentation skills
- “Triad” in external accounting (integrated P&L, balance sheet and financial planning)
- Development of key figures for the analysis of commercial law financial statements
- Company valuation using the discounted cash flow method
- Value-based controlling
- Overview Corporate Performance Management (CPM) Software
- CPM-based integrated planning systems

### Literature
#### Required reading
- Alter, R.: Strategisches Controlling
- Baum, H.G.: Strategisches Controlling
- Losbichler, H.: Grundlagen der finanziellen Unternehmensführung
- Losbichler, H.: Handbuch betriebswirtschaftlicher Kennzahlen
- Coenenberg, Adolf G.: Jahresabschluss und Jahresabschlussanalyse

#### Recommended reading
- Horvath P., Controlling
- [http://www.controllerakademie.de/ca_aktuell](http://www.controllerakademie.de/ca_aktuell)

Latest edition each

### Teaching and learning methods
- Seminars
- Presentations by the lecturer
- Solving case studies independently
- Discussions
- Media support (video and online)

### Type of examination/Requirements for the award of credit points
- Portfolio exam, consisting of:
  - STC: 20% practical performance record / 30% oral exam
  - FBI: 50% written exam
| **Usability in other degree programmes** | The module can also be used in the Bachelor's degree programme in Business Studies. In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |
| **Other information** | - |
| **ECTS-Credits** | 5 |
| **Workload** | 150 hours |
| | Contact/attendance time: 60 h |
| | Additional work: 90 h |
| **Course language** | German |
Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**
The students know the basics of Business Intelligence (BI) and its application in controlling (1). They know the process starting from the data source, via ETL processes to data visualization and can apply this process with the use of software (2). Furthermore, students understand the interaction between individual software solutions (2). Students will be able to classify requirements in the context of Business Intelligence in controlling and derive possible courses of action from this (2). Based on a given objective and company situation, students are able to independently identify, critically evaluate and also apply BI solutions in controlling (3).

**Social skills**
Students have knowledge of consensus building (2). They are able to develop their opinions in discussions and in teams in a target-oriented manner and to present in a structured and convincing manner (3).

**Method skills**
Students are able to select BI instruments independently and apply these BI instruments in Controlling in a goal-oriented manner (3).

**Personal skills**
Students are able to work independently and to solve decision support problems in a target-oriented manner (3).
Content

- Introduction to Business Intelligence (BI)
  - BI & Controlling
  - ETL processes
  - Data models
  - Data visualization
  - Reporting vs. Planning
  - Self-Service BI vs. Enterprise BI
- Building business intelligence solutions with software
  - Application of BI software
  - Data import
  - Data transformation
  - Data modelling
  - Visualization
  - Interactive dashboards
  - Data analytics
  - Implications
- Data Science
- Implementation challenges

Literature

Required reading

Script and the following textbooks:

Schön: Planung und Reporting im BI-gestützten Controlling
Klein, Gräf: Reporting und Business Intelligence
Gluchowski, Chamoni: Analytische Informationssysteme
Laudon, Laudon, Schoder: Wirtschaftsinformatik
Gleich, Tschandl: Digitalisierung und Controlling

Recommended reading

Horvath P., Controlling
Weber, Schäffer: Einführung in das Controlling

Further literature will be announced in the course

Teaching and learning methods

Seminar-based lectures with exercises, group work, presentations of the results as well as discussions

Lecture with supporting media (video, radio play, online)

Solving case studies independently

Presentation and application of selected software

Type of examination/Requirements for the award of credit points

Term paper with Oral Presentation (Studienarbeit mit Präsentation)
### Usability in other degree programmes

The module can also be used in the Bachelor's degree programme in Business Studies. In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

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Course number  
32g.3  

Course name  
Business Controlling  
(Business Controlling)  

Kurzbezeichnung  
BCO

Semester  
8

Number of WSH  
4

Module offered every semester (recommended for summer semester)

Lecturer  
Prof. Dr. Bernhard Lienland

Tuition type  
Seminar-style tuition

Compulsory/Elective  
Compulsory

Learning outcomes  
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills  
The students know the individual controlling concepts, the role of the controller as well as in-depth specific controlling knowledge (1). They know the instruments of provision of information as well as planning and control and apply them (2). Furthermore, students understand the interrelationships between controlling concepts and their instruments (2). Students are able to classify specific requirements for controlling and derive possible courses of action (2). Based on the role of the controller and given company situations, the students are able to independently identify, critically evaluate and apply required instruments (3).

Social skills  
Students have knowledge of consensus building (2). They are able to develop their opinions in a target-oriented manner in discussions and in teams as well as to present their opinions in a structured and convincing manner (3).

Method skills  
In the framework of the role of the controller, the students are able to select and apply instruments of information provision, planning and control as well as in-depth specific topics independently and in a target-oriented manner (3).

Personal skills  
Students are able to work independently and to solve problems in a target-oriented manner (3).
Content

- Controlling in the context of business administration
- Controlling concepts
- Basics of information provision
- Activity-Based Costing
- Key figures & key figure systems
- Reporting
- Budgeting
- Target costing
- Balanced Scorecard
- Multinational companies
- Performance Controlling
- Functional Controlling
- Risk Controlling

Literature

Required reading
Script and the following textbooks:
Weber, Schäffer: Einführung in das Controlling
Horvath P., Controlling

Recommended reading
Noreen, Brewer, Garrison: Managerial Accounting
Hilton, Maher, Selto: Cost Management
Friedl: Kostenrechnung
Holtbrügge, Welge: Internationales Management

Further literature will be announced in the course

Teaching and learning methods

Seminar-based lectures with exercises, group work, presentations of the results as well as discussions
Lecture with supporting media (video, radio play, online)
Solving case studies independently

Type of examination/Requirements for the award of credit points

- Written examination (schriftliche Prüfung)
  - Duration: 90 minutes

Usability in other degree programmes

- The module can also be used in the Bachelor’s degree programme in Business Studies.
  - In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.
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<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>TM</td>
<td>7/8</td>
<td>16</td>
<td>Every academic year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Sean Patrick Saßmannshausen</td>
<td>Seminar-style tuition</td>
<td>2 semesters</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Thomas Fuhrmann</td>
<td>1) Entrepreneurship and Innovation Management</td>
<td>Course segment 3</td>
</tr>
<tr>
<td>Prof. Dr. Rainer Holmer</td>
<td>2) Technical Project</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Roland Mandl</td>
<td>3) Fundamentals of Engineering</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Birgit Rösel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Sean Patrick Saßmannshausen</td>
<td></td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Learning outcomes of the module</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Students understand technology and innovation management as well as the concepts of intrapreneurship and entrepreneurship.</td>
<td></td>
</tr>
<tr>
<td>Students are acquainted with the operational tasks and functions of engineers, software developers and technicians and gain insights into their terminology and work processes.</td>
<td></td>
</tr>
<tr>
<td>Students are able to design value-oriented management processes and apply appropriate management technologies in concrete occupational situations in the areas of technology management, innovation management, product management and entrepreneurship.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module content</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>See individual course descriptions</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of examination/ Requirements for the award of credit points</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>2 Written examinations (2 schriftliche Prüfungen)</td>
<td>Duration: 90 minutes each</td>
</tr>
<tr>
<td>Term paper (Studienarbeit)</td>
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<table>
<thead>
<tr>
<th>ECTS-Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
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<tbody>
<tr>
<td>15</td>
<td>450 hours Contact/attendance time: 180 h Additional work: 270 h</td>
<td>15</td>
</tr>
<tr>
<td>Course number</td>
<td>Course name</td>
<td></td>
</tr>
<tr>
<td>---------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>32h.1</td>
<td>Entrepreneurship and Innovation Management (Entrepreneurship und Innovationsmanagement)</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>EIM</td>
<td>8</td>
<td>4</td>
<td>Every academic year (summer semester)</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Sean Patrick Saßmannshausen</td>
<td>Seminar-style tuition</td>
<td>Compulsory</td>
</tr>
</tbody>
</table>

**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students understand the importance of technology and innovation management for companies and their competitive position (2). They know (1) the epistemological foundations of innovations and understand (2) their significance for interdisciplinary operational communication processes. Students are acquainted with the overall importance of innovation for economies and their dynamics in terms of growth and structural change (1). They can establish relationships within Global Value Chains and classify industrial and corporate decisions accordingly (2). They are acquainted (1) with creativity processes and their typical operational challenges and can apply appropriate support and management techniques at both team and department level (3). Students understand (2) corporate innovation systems and the governance of innovation processes and portfolios and know how to organise them (3). Students are familiar with corporate entrepreneurship systems and constructs of entrepreneurial management and entrepreneurial orientation (2), they can apply them to operational situations (3) and know (1) typical obstacles to their establishment. Students are familiar with methods of technology utilisation through product launches, new business units, spin-offs and start-ups (1). They know (1) fundamental concepts of product and production management and how they are linked, can apply product development methods (3), and are able to critically evaluate the integral importance of all these concepts and systems to the strategic management of companies from the perspective of corporate governance (2). Students know (1) the basics of industrial property rights, in particular patent and utility model law and associated legal strategies.

**Social skills**

Students are able to work productively in a team (capacity for teamwork) and to present their results and opinions in a relevant and targeted manner (presentation skills) (3). They can state their position in a professional manner (argumentative competence) (3).
Method skills

Students are able to (2) systematically record existing corporate innovation systems as well as systems of corporate entrepreneurship, analyse them for weaknesses and optimize (2) or redesign (3) them (introduction or reform of business innovation systems). They know (1) various methods of innovation and start-up management and are proficient in (3) individual and team-based creativity techniques.

Personal skills

Students are aware of the consequences of decisions within innovation systems and are able to integrate them into their own judgment (3). They have a sense of self-efficacy (3), constructive problem-solving skills (3), willingness to take calculated risks (2) and a tolerance of ambiguity necessary for innovation and start-up projects (1).

Content

- Models and initial phase of innovation management and innovation processes
- Functions and stakeholders of innovation management, promoter model
- Creativity techniques, creativity in teams and companies
- Management, evaluation and selection of innovation projects
- Ethical aspects of innovation management
- Strategic innovation and technology management
- Corporate Entrepreneurship, Entrepreneurial Orientation and Intrapreneurship
- Start-up Management, Entrepreneurship and Lean Start-ups
- Organizational and evolutionary perspectives of innovation
- Launch management and product management
- Foundations of production management for innovative products
- Industrial property rights, patents, utility models and registered design, copyright

Literature

Required reading

Alle in der Veranstaltung behandelten Fallstudien (wechselnd, werden online über die e-learning Plattform GRIPS (Moodle) zur Verfügung gestellt!)


Recommended reading

Adams & Spinelli: New Venture Creation.

Albers, Sönke & Gassmann, Oliver (Hrsg) (2005): Handbuch Technologie- und Innovationsm-
Drucker: Innovation and Entrepreneurship.
latest edition each

### Teaching and learning methods
Seminar-style tuition

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination (schriftliche Prüfung)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duration: 90 minutes</td>
<td></td>
</tr>
</tbody>
</table>

### Usability in other degree programmes
The module can also be used in the Bachelor’s degree programmes in Business Studies and Electrical Engineering.
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information
The course is offered jointly for students of business administration, electrical engineering and information technology.

<table>
<thead>
<tr>
<th>ECTS-Credits</th>
<th>Workload</th>
<th>Course language</th>
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<tbody>
<tr>
<td>5</td>
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<td>German</td>
</tr>
<tr>
<td></td>
<td>150 hours</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Contact/attendance time: 60 h</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Additional work: 90 h</td>
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</table>
Bachelor European Business Module Manual – 2022/07/11

<table>
<thead>
<tr>
<th>Course number</th>
<th>Course name</th>
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<tbody>
<tr>
<td>32h.2</td>
<td>Technical Project (Technische Projektarbeit)</td>
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<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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</thead>
<tbody>
<tr>
<td>TPA</td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Roland Mandl, Prof. Dr. Thomas Fuhrmann</td>
<td>Seminar-style tuition (with exercises at workstations in a technical laboratory/workshop)</td>
<td>Compulsory</td>
</tr>
</tbody>
</table>

**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students have practical engineering experience and know elementary terms and relationships in the field of electronics and software development (1). They are able to identify electronic components and measure current and voltage (2). Students are familiar with fundamental functions of basic components and the most important physical units (1). Students are able to construct and commission simple electronic circuits according to specifications and to plan and monitor development projects (2). They are acquainted with the relationship between technical requirements, specifications and performance data on the one hand, and the commercial and sales considerations of a business plan on the other (1). Students can develop a marketing concept within a concrete technical project, balancing development requirements and marketing requirements (2).

**Social skills**

Students are qualified for practical cooperation with engineers in a project context as well as for interdisciplinary communication (3). They can deal with in-house conflict and communication situations, especially between technical and business departments (2).

**Method skills**

Students are familiar with engineering practices and have an understanding of technical work processes in projects (1). They are generally capable of technical literature research and patent research (2).

**Personal skills**

Students are aware of the consequences of technical decisions and technical performance re-
quirements as well as performance requirements at the interfaces between technology and busi-
ness administration (e.g. performance data and cost objectives) (2). They are able to integrate
this awareness into their own value system (3). Students are open to other opinions and other
disciplines, especially technical requirements (2).

### Content

**Lectures**
- Physical units, values and quantities
- Electronic components: appearance, basic function, component values
- Measurement of current, voltage and resistance
- Measurement instruments: multimeters and oscilloscopes
- Basic principles of electrical currents
- Basic principles of sensors and actuators

**Laboratory/workshop internship**

Independent project work in small groups together with engineering students (students in one
of three roles: C: contributor, R: person responsible, I: implementer; these roles complement
each other/the engineering students' roles):
- Choice of topic (C)
- Development of requirements (C)
- Development of a realistic timetable, project monitoring (R)
- Creation of a marketing concept (R+I)
- Participation in decision-making and the design and/or testing of the product (C)
- Documentation and presentation (R)

### Literature

**Required reading**
Kim, W. C., & Mauborgne, R. (2000). Knowing a winning business idea when you see one. Har-
game changers, and challengers. John Wiley & Sons.

**Recommended reading**
Bauckholt, Heinz-Josef; Grundlagen und Bauelemente der Elektrotechnik; Hanser 2013
Stiny, Leonhard; Passive elektronische Bauelemente, Springer 2015
Own literature research in the context of the group projects
latest edition each

### Teaching and learning methods

Lectures and seminars at computer workstations and a technical laboratory/workshop internship
with interdisciplinary group work and presentations

| Type of examination/Requirements for the award of credit points | Term paper (Studienarbeit) |
| **Usability in other degree programmes** | The module can also be used in the Bachelor's degree programmes in Business Studies and Electrical Engineering. In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |
| **Other information** | During the laboratory and workshop internship, the applicable health and safety regulations and all other relevant policies must be observed. The course is conducted by lecturers from the Faculty of Electrical Engineering and Information Technology. |
| **ECTS-Credits** | 5 |
| **Workload** | 150 hours |
| Contact/attendance time: 60 h |
| Additional work: 90 h |
| **Course language** | German |
## Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

### Subject skills

Students can define the job description of an engineer and give examples of fields of application and core areas of focus (1). They are able to understand engineering approaches (1) and basic engineering diagrams (2). Students are capable of dealing with basic concepts of electronic development (2) and can present and evaluate the problems of transforming a prototype into a production-ready solution (3). They understand the meaning and content of requirement-, quality-, project-, knowledge- and change management (2). Students know (1) the importance of technical specifications and are able (3) to explain specific engineering applications. They can assess problematic project situations, communicate with engineers in a technical work environment and contribute to decision-making (2). They are aware of the importance of interfaces with other company divisions (2).

### Social skills

The students are capable of interdisciplinary cooperation with engineers (3). They have basic technical knowledge (1) and an understanding of engineers’ though and communication processes (2).

### Method skills

Students are acquainted with technical requirement-, quality-, project-, knowledge- and change management and know how to create and record technical specifications (1). They are acquainted with methods for creating time and project plans in technical projects (1).
### Personal skills

Students are able to communicate with engineers within interdisciplinary teams and at operational interfaces (3) and can (2) interpret technical plans, time and project plans, and block diagrams. They know (1) the most important engineering measurement categories and units of measurement and can (2) classify them physically.

### Content

- **Technology and business as a factor of success**
  - Engineer and business person - a good combination!
  - Job descriptions for engineers
  - Similarities in all occupational profiles
- **The job of an engineer and engineering approaches**
  - How does a project work?
  - Teamwork
  - The term "embedded system"
  - From the verbal to the abstract description
- **Technical aspects**
  - Requirement management
  - Feasibility
  - The importance of measurements and tests
- **Technical project work: Designing an electronic system - ELISE-Lichttelefon**
  - Technical implementation and system description
  - Constructing the system in teams in the laboratory
  - Reflection and lessons learned from the construction phase
- **Working in a team (interdisciplinary teams)**
  - Importance of project structures for teamwork
  - Meaning of technical documentation, descriptions, specifications
  - Dealing with critical situations in the team
  - Interfaces, with other areas
- **From development (prototype) to serial production (volume production)**
  - Implementation options for electronic systems in HW and SW
  - Requirement engineering
  - Change management
  - Quality issues, quality management, quality methodologies

### Literature

**Required reading**
- Lecture notes

**Recommended reading**
- 

### Teaching and learning methods

Lectures and seminars at computer workstations or in the laboratory, including technical project work in the workshop and laboratory
| Type of examination/Requirements for the award of credit points | Written examination (schriftliche Prüfung)  
Duration: 90 minutes |
|---------------------------------------------------------------|
| **Usability in other degree programmes**                      | The module can also be used in the Bachelor's degree programmes in Business Studies and Electrical Engineering.  
In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition. |
| **Other information**                                         | The course is conducted by lecturers from the Faculty of Electrical Engineering and Information Technology |
| **ECTS-Credits**                                              | **Workload**  
150 hours  
Contact/attendance time: 60 h  
Additional work: 90 h |
| **Course language**                                           | German |
Module number
33

Module title
Specialised Elective in Business
(Wahlpflichtmodul)

<table>
<thead>
<tr>
<th>Code</th>
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<th>Number of WSH</th>
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</tr>
</thead>
<tbody>
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<td>every semester</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(recommended for summer semester)</td>
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</table>

Module coordinator
Prof. Dr. Thomas Liebethuth (Dean)

Tuition type
Seminar-style tuition

Module duration
1 semester

Lecturer
Depends on chosen module

Compulsory/Elective
Elective

Module language
German/English

Access requirements
Course segment 3

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Depending on the chosen module, students have in-depth knowledge of business practices and techniques (2 or 3). In some modules, the basic structures of the subject area can also be revisited (1).

Method skills
Depending on the chosen module, students master the required presentation and moderation techniques. For modules in which the acquisition of knowledge is the main focus (1), for modules that include an interactive deepening of knowledge in the subject matter (3). Depending on the chosen module, students master the required digital tools and techniques. For modules in which the acquisition of knowledge is the main focus (1), for modules that include an deepening of knowledge in digital methods (3).
### Social skills
Depending on the chosen module, students have a strong command of group work and subject-related communication skills. For modules in which the acquisition of knowledge is the main focus (1), for modules that include an interactive deepening of knowledge in the subject matter (3).

### Personal skills
The students are strengthened in their personality and their ability to deal with subject-related topics and discussion partners (3). Depending on the chosen module, students are strengthening their ability to think in a holistic way towards the needs and requirements of the society (1).

### Content
Depends on chosen module
Familiarity with selected subject-related areas or advanced skills in special applications or digital tools that serve as individual preparation for professional practice.
Selection of a lecture from the course catalogue.

### Literature
**Required reading**
Depends on chosen module

**Recommended reading**
Depends on chosen module

### Teaching and learning methods
Seminar-style tuition with dialogue and supervised exercises (problem-orientated teaching and working, exploratory learning)
Lecture with Powerpoint slides or projector slides – occasional handouts
Independent project work by students on specific aspects of the lecture

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Depends on chosen module</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Usability in other degree programmes</strong></td>
<td>The module can also be used in the Bachelor's degree programmes in Business Studies and International Relations and Management. In other degree programmes, the module is not anchored in the curriculum as a compulsory or elective module. However, it can be taken as a purely elective module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.</td>
</tr>
</tbody>
</table>

### Other information
-  

| ECTS Credits | 5 |
| Workload | 150 hours  
Contact/attendance time: 90 h  
Additional work: 60 h |
| Weighting of the grade in the overall grade | 5 |
Module number
34

Module title
Bachelor Thesis
(Bachelorarbeit)

Code
BA

Semester
8

Number of WSH
-

Module offered
every semester

Module coordinator
Prof. Dr. Alexander Rud-dies (Chairman of the Ex-
amiing Board)

Tuition type
Private study

Module duration
Preparation time 3 months

Lecturer
Course lecturer

Compulsory/Elective
Compulsory

Tuition language
German/English

Entry requirements
Course Segment 3
Students must have passed all modules in semesters 1 and 2 and have successfully completed the two placement semesters. They should have passed the topic-specific modules that are necessary to work on the topic of the Thesis.

Learning outcomes
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
- Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the Bachelor Thesis the students will have achieved the following learning outcomes on the basis of scientific methods:

Subject skills
Students are able to apply a sound theoretical and methodical as well as practical approach to working unsupervised on issues of relevance to business administration within an agreed timeframe and having regard to the principles of scientific rigour (3).

Social skills
Students acquire advanced skills of cooperation and communication by collaborating with businesses or other establishments and conducting surveys and expert interviews (3). They have the ability to give reasonable and reasoned responses to questions and objections, and clear up misunderstandings as necessary (3).

Method skills
Students can apply empirical research methods, approaches and instruments (3). They can evaluate relevant literature in a purposeful way (3).
**Personal skills**

Students can identify cross-references to other thematically relevant questions on the basis of themes they have previously worked on (3). They are able to present (2) and argue (3) their personal views in a reasoned and focused manner.

**Content**

- Formulating the themes to be dealt with
- Operationalising the theme, or developing a working concept (provisional structure)
- Conducting research (literature)
- Data gathering and analysis, or literature and source analysis
- Writing the scientific dissertation

**Literature**

**Required reading**

- Theisen, Manuel, Wissenschaftliches Arbeiten, Munich, Vahlen

**Recommended reading**

- Guidance for Academic Writing

**Latest edition each**

**Teaching and learning methods**

- **Usability of this module for other modules and courses**
  
  Depending on the student's chosen themes, this module builds on various previous modules from the Bachelor degree course.
  
  The module is an exercise in the preparation of scientific assignments in further courses such as Master courses.

**Type of examination / Requirements for the award of credit points**

- Submission of the Thesis (30-50 pages)
- Assessment by the Thesis mentors

**Usability in other degree programmes**

- This module cannot be used in the specified form in any other degree programme.

**Other information**

- The workload should not exceed 3 months of continuous effort.

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tbody>
<tr>
<td>12</td>
<td>360 hours</td>
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<tr>
<td>Module number</td>
<td>Module title</td>
<td>Code</td>
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<tr>
<td>---------------</td>
<td>-------------------------------------</td>
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</tr>
<tr>
<td>35</td>
<td>First Placement Semester</td>
<td>PS1</td>
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</table>

**Module coordinator**
Maria Schönauer (Placement Officer)

**Tuition type**
-

**Module coordinator**

**Module duration**
1 semester

**Lecturers**
depending on chosen Partner University

**Module courses**
1) Concurrent courses (PBLV)
2) Placement

**Access requirements**
The first placement has to be done in the language area chosen for the degree. Minimum duration of placement: 20 weeks.

**Learning outcomes**
Students familiarize with business environments in different cultural areas. They gain practical insights relevant to business, through hands-on experience and active collaboration. Their communication skills are improved by working with others in an international business context. The placement offers scope for students to display their skills, initiative, responsibility and problem-solving techniques. The placement semester provides an introduction to basic business processes and working methods and is devoted to a distinctly occupational activity.

**Module content**
The placement semester (min. duration: 20 weeks), which is done outside the language area of the home university, forms an integral part of the degree programme arranged by the OTH Regensburg.

The module offers a platform for students to put into practice and further develop theoretical knowledge in an international business environment.

Concurrent theory courses prepare students for the placement.

**Type of examination/ Requirements for the award of credit points**
- Attendance
- Portfolio Exam
- Written Report

**ECTS Credits**
30

**Workload**
900 hours

**Weighting of the grade in the overall grade**
-
Course number: 35.1
Course name: Concurrent courses (Praxisbegleitende Lehrveranstaltungen)

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>PBLV</td>
<td>Year 1</td>
<td>4</td>
<td>every academic year (Introduction block: summer semester)</td>
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</table>

<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Michael Höschl Maria Schönauer</td>
<td>Seminar tuition</td>
<td>Compulsory</td>
</tr>
</tbody>
</table>

Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- **Competence level 1 (awareness):** cursory awareness of simple structures, only previously learned knowledge is tested
- **Competence level 2 (comprehension):** basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied
- **Competence level 3 (deep understanding and application):** deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

**Introduction block (PBLV): Preparation for placement**

The module is designed to prepare students for the placement semester (at the end of semester 2 or 3).

On completing the module students will have achieved the following learning outcomes on the basis of scientific methods:

**Subject skills**

Students know how to effectively deal with people from different national and cultural backgrounds (2). They are familiar with the main effects of dynamic group processes in a multicultural environment (2) and develop a comprehensive understanding of the potentials for synergies and conflicts in such an environment (3). They are able to understand and analyze the critical elements and processes in intercultural management (2), and to apply appropriate techniques to improve multicultural communication and collaboration (3).

**Method skills**

Students are able to apply methodical approaches to real-life business situations in a varying and colourful business reality (2). They are able to transfer and apply gained knowledge in intercultural work situations (3). Students know how to prepare the placement report and the description of the host countries (2). Students understand the use of digital and in-class discussion tools and how to organize and lead group discussions (3). They are able to utilize collaborative digital tools in their work (2).
### Social skills
Students develop a sense of their own particular responsibility when working with colleagues and business partners from different cultural backgrounds (2). They are able to change perspective and to communicate their own point of view in a goal-oriented, transparent and appreciative manner (3). Students are aware of the importance of networking internationally and create their own entries in professional networks (3).

### Personal skills
Students have refined their own cognitive and behavioural abilities in situations of intercultural interaction (2). They are able to independently analyse typical problems stemming from a multicultural business environment and use adequate problem solving techniques (2). Students are confident and capable of putting forth their own ideas in an international business situation (2).

### Content
- Legal, administrative and technical information on placement requirements
- Categories of cultural differences
- Influence of culture on organizational models
- Culture and Communication
- Case studies and role plays
- Analysis of potentials resulting from cultural diversity
- Job applications training
- Introduction into team-building
- Use of international career platforms

### Literature
**Required reading**

**Recommended reading**
- 

### Teaching and learning methods
Seminar-style tuition with group projects
Discussions
Presentations
Collaborative digital media/learning platforms
Additional materials for self-study and support on GRIPS

### Type of examination/Requirements for the award of credit points
<table>
<thead>
<tr>
<th>Attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Portfolio Exam (for Details see the “Studienplan”)</td>
</tr>
</tbody>
</table>

### Usability in other degree programmes
This module cannot be used in the specified form in any other degree programme.

### Other information
Attendance at concurrent courses (PBLV) is compulsory (introduction block: 4 days at the end of semester 2 or 3 before the placement).
<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
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</thead>
<tbody>
<tr>
<td>4</td>
<td>120 hours</td>
<td>German/English</td>
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<tr>
<td></td>
<td>Contact/attendance time: 60 h</td>
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</tr>
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<td></td>
<td>Additional work: 60 h</td>
<td></td>
</tr>
</tbody>
</table>
Learning outcomes

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
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- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

On completing the module students will have achieved the following learning outcomes:

**Subject skills**

Students will be able to critically reflect on the skills and behaviours required for successful professional conduct in an international organizational context (3). They transfer theoretical knowledge gained in their classroom-based courses to real life business situations (3). They understand and reflect on the goals, objectives and culture of a specific organization, through close first-hand experience and guidance (3).

**Method skills**

Students make connections between knowledge and skills developed as part of the degree programme, and the skills required to operate effectively in an organization (3). They gain a reflexive understanding of the relationship between theoretical approaches and practical context (3).

**Social skills**

Students are able to work successfully in an international team with colleagues from different cultural backgrounds (3).

**Personal skills**

Students have refined their cultural awareness, initiative and originality in problem solving (3). They are able to operate in complex and unpredictable contexts (3). Students critically assess personal professional development over the course of the internship module, with particular emphasis on understanding how this experience relates to their longer-term career goals (3).

**Content**

The placement semester gives students the opportunity to put into practice, in an international professional environment, the skills and knowledge gained through their degree studies.
Students are exposed to the realities of typical business processes in the chosen language area, competition and an increasingly globalized environment. Rather than being confined to classrooms on campus, students will have the opportunity to get in touch with real world business practices, and to apply what they have learned in classroom-based courses to their work, thereby preparing themselves for working life as an entrepreneur or as a professional working in an entrepreneurial organization. The main business knowledge and skills they are expected to learn from the placement include:

- Organizational and management practices needed for running a business successfully in a specific cultural environment.
- Key business functions including marketing, selling, customer care, partnership development, financial and strategic planning.
- Key business and management skills, including public communications, team building, strategic planning, interpersonal/human relationship, motivational and negotiation skills.
- Knowledge of industry structure, customer needs, professional practices and standards, and market and competitive trends related to the language area of the company they intern in.

**Literature**

**Required reading**

Kawana Johnson, Business and Management Internships: Improving Employability Through Experiential Learning; New York, 2022

**Recommended reading**

-

**Teaching and learning methods**

Project work, methods of project management, learning by doing

<table>
<thead>
<tr>
<th>Usability in other degree programmes</th>
<th>In other degree programmes, the module is anchored in the curriculum as a compulsory or elective module. The respective examination board (Prüfungskommission) decides on possible recognition.</th>
</tr>
</thead>
</table>

| Type of examination/Requirements for the award of credit points | Attendance  
Written Report |
|---------------------------------------------------------------|--------------------------------------------------|

| Other information | The placement must be served in the language area of the host university.  
Students are entitled and required to nominate a placement organization to the placement office.  
Placement organizations which have not yet received ongoing approval must be approved by the placement officer.  
The following forms must be obtained before the beginning of the placement semester:  
- Placement contract (x3 – placement organisation / university / student)  
- Placement report (x1 - for the university)  
- Placement certificate (x3 –placement organisation / university / student)  
**All forms can be downloaded** |
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>ECTS Credits</td>
<td>Workload</td>
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<tr>
<td>--------------</td>
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<tr>
<td>26</td>
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<tr>
<td>Module number</td>
<td>Module title</td>
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<tr>
<td>---------------</td>
<td>--------------</td>
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<tr>
<td>36</td>
<td>Second Placement Semester (Zweites praktisches Studiensemester)</td>
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<th>Module coordinator</th>
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<tbody>
<tr>
<td>Maria Schönauer (Placement Officer)</td>
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<table>
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<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tr>
<td>depends on chosen Partner University</td>
<td>1) Concurrent courses (PBLV) 2) Placement</td>
<td>The second placement should be done outside the language area chosen for the degree. Minimum duration of placement: 20 weeks.</td>
</tr>
</tbody>
</table>

**Learning outcomes**

Students familiarize with business environments in different cultural areas. They gain practical insights relevant to business, through hands-on experience and active collaboration. Their communication skills are improved by working with others in an international business context. The placement offers scope for students to display their skills, initiative, responsibility and problem-solving techniques. The placement semester provides an introduction to basic business processes and working methods and is devoted to a distinctly occupational activity.

**Module content**

The placement semester (min. duration: 20 weeks), which is done outside the language area of the home university, forms an integral part of the degree programme arranged by the OTH Regensburg. The module offers a platform for students to put into practice and further develop theoretical knowledge in an international business environment. Concurrent theory courses prepare students for the placement and wrap up experiences after the placement.

**Type of examination/ Requirements for the award of credit points**

- Attendance
- Portfolio Exam
- Written Report

<table>
<thead>
<tr>
<th>ECTS Credits</th>
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<tr>
<td>30</td>
<td>900 hours</td>
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<table>
<thead>
<tr>
<th><strong>Course number</strong></th>
<th><strong>Course name</strong></th>
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<tbody>
<tr>
<td>36.1</td>
<td>Concurrent courses</td>
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<td></td>
<td>(Praxisbegleitende Lehrveranstaltungen)</td>
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<th>Number of WSH</th>
<th>Module offered</th>
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<tr>
<td>PBLV</td>
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<td>4</td>
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<td></td>
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<td>(Final block: winter semester)</td>
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<table>
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<tr>
<th><strong>Lecturer</strong></th>
<th><strong>Tuition type</strong></th>
<th><strong>Compulsory/Elective</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Alex Ruddies</td>
<td>Seminar tuition</td>
<td>Compulsory</td>
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</tbody>
</table>

**Learning outcomes**

The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:

- Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested
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- Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained

The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

**Introduction block (PBLV):**

Only for students who started their studies at a partner university. Preparation for the 2nd placement semester (at the end of semester 5).

On completing the module students will have achieved the following learning outcomes:

**Subject skills**

Students are informed about legal, administrative and technical aspects of the placement (1). They have internalized methods to understand specific cultural aspects of international cooperation through case studies and role plays, thereby evaluating central concepts of the integration of corporate cultures in different cultural environments (2). Students are able to apply knowledge about culture and management to typical intercultural work situations (3).

**Method skills**

Students are able to apply methodical approaches to real-life business situations in a varying and colourful business reality (3). They are able to transfer and apply gained knowledge in intercultural work situations (3). Students know how to prepare the placement report and the description of the host countries (2).

**Social skills**

Students develop a sense of their own particular responsibility when working with colleagues and business partners from different cultural backgrounds (2). They are able to change perspective and to communicate their own point of view in a goal-oriented, transparent and appreciative manner (3).
**Personal skills**

Students have refined their own cognitive and behavioural abilities in situations of intercultural interaction (2). They are able to independently analyse typical problems stemming from a multicultural business environment and use adequate problem solving techniques (2). Students are confident and capable of putting forth their own ideas in an international business situation (2).

**Final block (PBLV):**

Only for students who started their studies at OTH Regensburg. Placement follow-up in semester 7.

This module aims at summarizing and analyzing the experiences students have made during their placement period.

On completing the module students will have achieved the following learning outcomes:

**Subject skills**

Students are aware of cultural differences resulting in different organizational forms and management styles (2). They are able to critically reflect on strengths and weaknesses of different business environments and the opportunities they offer (3).

**Method skills**

Students apply methodical approaches to describe the placement company and the host country in individual and group presentations (2).

**Social skills**

Students gain insight into their own and their fellow students’ character and personality by discussing and analysing placement-related experiences in groups (2).

**Personal skills**

Students take responsibility for reflecting on their own learning process and assess their personal and professional development (3).

**Content**

- Description of placement companies and their cultural environment
- Analysis of work-related experiences
- Analysis of future job preferences
- Presentations

**Literature**

**Required reading**

Handouts

**Recommended reading**

-

**Teaching and learning methods**

Seminar tuition

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Portofo Exam (for details see the “Studienplan”)</td>
<td></td>
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</table>

**Usability in other degree programmes**

This module cannot be used in the specified form in any other degree programme.

**Other information**

Attendance at the concurrent theory courses (PBLV) is compulsory; final block: 4 days at the beginning of se-
mester 7, after the placement.

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
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<tbody>
<tr>
<td>4</td>
<td>120 hours</td>
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<td></td>
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<tr>
<td></td>
<td>German/English</td>
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Course number
36.2

Course name
Placement (Praktikum)

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tbody>
<tr>
<td>-</td>
<td>Year 3</td>
<td>20 weeks</td>
<td>every semester</td>
</tr>
</tbody>
</table>

Lecturer
-

Tuition type
-

Compulsory/Elective
Compulsory

Learning outcomes

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Method skills

Students make connections between knowledge and skills developed as part of the degree programme, and the skills required to operate effectively in an organization (3). They gain a reflexive understanding of the relationship between theoretical approaches and practical context (3).

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Personal skills

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Content

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<th>ECTS Credits</th>
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<th>Course language</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>780 hours</td>
<td>Depending on organization where placement is served</td>
</tr>
</tbody>
</table>

### Literature

- 

### Teaching and learning methods

Project work, methods of project management, learning by doing

<table>
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<tr>
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<th>Attendance</th>
<th>Written Report</th>
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### Usability in other degree programmes

In other degree programmes, the module is anchored in the curriculum as a compulsory or elective module. The respective examination board (Prüfungskommission) decides on possible recognition.

### Other information

The placement may not be served within the language area of the home university.

Students are entitled and required to nominate a placement organization to the placement office.

Placement organizations which have not yet received approval must be approved by the placement officer.

The following forms must be obtained before the beginning of the placement semester:

- Training contract (x3 - placement organization / university / student)
- Placement report (x1 - for the university)
- Placement certificate (x3 - placement organization / university / student)

All forms can be downloaded

ECTS Credits

26

Workload

780 hours

Course language

Depending on organization where placement is served