

Faculty of Business and Management

Bachelor European Business Studies (EB)

Module Manual Study beginning at OTH Regensburg

Version:
Study Regulations April 2022

Important note: It is no longer possible to start this degree programme under these study and examination regulations; from winter semester 2024/25, the degree programme can be started as International Business Management.

2024-10-01

Explanations

Note

Please pay particular attention to the regulations of the Study Regulations for the Bachelor's degree programme in European Business Studies as well as the appendix to the Study Regulations.

The Study Regulations are valid in its current version.

Structure of the programme

The programme comprises a standard period of study of 8 semesters.

Registration formalities

In principle, students must register for all examinations with the Examinations and Internship Department during the registration period. Additional formalities are listed in the module descriptions.

Abbreviations

ECTS credits = The European Credit Transfer and Accumulation System (ECTS) is a point system for crediting academic achievements.

WSH = Semester hours per week/weekly semester hours

Workload

One credit point is based on a workload of 30 total hours.

Study plan

Information on permitted aids/tools for examinations as well as detailed information on the form of examination, duration of examination and examiners can always be found in the current study plan. The study plan is available to all students via the ELO e-learning platform - in the information board for the degree programme.

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Modules at OTH Regensburg

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| Module number 01 | Module title Statistics (Betriebsstatistik) | | |
| Code SK | Semester 1 | Number of WSH 6 | Module offered every academic year (winter semester) |
| Module coordinator Prof. Dr. Thomas Schreck | Tuition type Seminar-style tuition | | Module duration 1 semester |
| Lecturer Prof. Dr. Thomas Schreck | 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: <ul style="list-style-type: none"> • 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: <p><u>Subject skills</u></p> 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). <p><u>Method skills</u></p> 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). | | | |

Social skills

Students are proficient at problem-solving within a group or team (2).

Personal skills

Students are capable of applying problem-solving techniques (2).

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, Heidelberg: Springer

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

Garcia, Ricardo H., Excel 365 Grundkurs kompakt, Bodenheim: HERDT-Verlag

Garcia, Ricardo H., Excel 365 Fortgeschrittene Techniken, Bodenheim: HERDT-Verlag

Garcia, Ricardo H., Excel 365 Formeln und Funktionen, Bodenheim: HERDT-Verlag

Garcia, Ricardo H., Excel 365 Statistik, Bodenheim: HERDT-Verlag

Garcia, Ricardo H., Excel 365 Professionell Diagramme erstellen, Bodenheim: HERDT-Verlag

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)

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| <p>Unsupervised exercises with solutions for monitoring progress; control questions</p> <p>Use of educational software: Microsoft Excel</p> <p>Lecture with Powerpoint slides or projector slides – occasional handouts</p> <p>Independent project work by students on specific aspects of the lecture</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Take Home Exam</p> <p>Duration: 120 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>7</p> | <p>Workload</p> <p>210 hours</p> <p>Contact/attendance time: 90 h</p> <p>Additional work: 120 h</p> | <p>Weighting of the grade in the overall grade</p> <p>3.5</p> |

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|---|--|---------------------------|---|
| Module number 02 | Module title Bookkeeping and Accounting (Buchführung und Bilanzierung) | | |
| Code BBI | Semester 1 | Number of WSH 4 | Module offered every academic year (winter semester) |
| Module coordinator Prof. Dr. Claus Koss | Tuition type Seminar-style tuition | | Module duration 1 semester |
| Lecturer Prof. Dr. Claus Koss | Compulsory/Elective Compulsory | | Module language German (Introduction and HGB-part) English (IFRS) |
| 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: <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>Students are able to communicate accounting issues (1).</p> <p><u>Method skills</u></p> <p>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).</p> | | | |

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

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.

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| | | 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 2.5 |

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|---|---|---------------------------|---|
| 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 | | | |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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). Students gain insights into the various disciplines of Business administration (1).</p> <p><u>Social skills</u></p> <p>Students can contribute appropriate views and ideas on planning and decision making (1). They are able to present reasoned arguments to a target group and to appreciatively accept and evaluate reasoned arguments of this target group (2).</p> <p><u>Method skills</u></p> <p>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).</p> | | | |

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| <p>Personal skills</p> <p>Students are able to deal with economic problems independently (1). They possess independence, criticism and discussion skills in particular regarding the particular interests of the various stakeholders of companies (1).</p> | |
| <p>Content</p> <ul style="list-style-type: none"> • 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 and organisation • Basic process, planning and control aspects of operations management | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Schmalen, Helmut, Grundlagen und Probleme der Betriebswirtschaft (Arbeits- und Übungsbuch)</p> <p>Wöhe, Günter, Einführung in die Allgemeine Betriebswirtschaftslehre</p> <p><u>Recommended reading</u></p> <p>Bossert, Unternehmensbesteuerung und Bilanzsteuerrecht</p> <p>Klunzinger, Grundzüge des Gesellschaftsrechts</p> <p>Zimmermann, Grundriss des Insolvenzrechts</p> <p>Peemöller, Praxishandbuch der Unternehmensbewertung</p> <p>Jung, Allgemeine Betriebswirtschaftslehre</p> <p>Straub, Einführung in die Allgemeine Betriebswirtschaftslehre</p> <p>latest edition each</p> | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with exercises</p> | |
| <p>Type of examination/Requirements for the award of credit points</p> | <p>Written examination (schriftliche Prüfung)</p> <p>Duration: 90 minutes</p> |
| <p>Usability in other degree programmes</p> | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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</p> |

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| | 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 2.5 |

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|---|--|---------------------------|---|
| Module number 04 | Module title Foundation Economics (Grundlagen der Volkswirtschaftslehre) | | |
| Code VW | Semester 2 | Number of WSH 4 | Module offered every academic year (summer semester) |
| Module coordinator Prof. Dr. Matthias Weiss | Tuition type Seminar-style tuition | | Module duration 1 semester |
| Lecturer Prof. Dr. Matthias Weiss | 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: <ul style="list-style-type: none"> • 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: <p><u>Subject skills</u></p> 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 green house gas emissions and the mechanisms that can help reduce them (2). <p><u>Social skills</u></p> 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). <p><u>Method skills</u></p> 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.

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| | | 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 2.5 |

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|--|--|---------------------------|---|
| 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 | | | |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of respective qualification goal is represented by the correspondending number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>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).</p> <p><u>Method skills</u></p> <p>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).</p> <p><u>Personal skills</u></p> <p>Students acquire personal skills such as manner and demeanour, self-discipline and self-confidence (2).</p> | | | |

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| <p>Content</p> <ul style="list-style-type: none"> • 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 | | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Learning materials on the e-Learning Platform / Moodle Network (including control questions and exercises on each chapter)</p> <p>Current scripts of the Herdt-Campus, available online</p> <p><u>Recommended reading</u></p> <p>Online help for software products</p> <p>Selected videos from Youtube</p> <p>latest edition each</p> | | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with group exercises</p> <p>Presentation by lecturer using PowerPoint or application “live” of the used software</p> <p>Control questions and exercises will be available</p> <p>Use of the e-learning platform as an information and communication medium, as well as online videos from Youtube.</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Written examination (Klausur)</p> <p>Duration: 60 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>ECTS Credits</p> <p>3</p> | <p>Workload</p> <p>90 hours</p> <p>Contact/attendance time: 30 h</p> <p>Additional work: 60 h</p> | <p>Weighting of the grade in the overall grade</p> <p>1.5</p> |

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| Module number 06 | Module title Business Language and Scientific Working in the Host Country (Wirtschaftssprache und akademisches Arbeiten im Zielland) | | |
| Code EN1 FR1 SP1 | Semester 1 & 2 | Number of WSH 4 (2 winter semester, 2 summer semester) | Module offered every semester (starts in winter semester) |
| Module coordinator Joanne Gibson | Tuition type Seminar | | Module duration 2 semesters |
| Lecturers Joanne Gibson Birgit Honikel Maria Schönauer | Courses One of modules 6a-6c should be selected depending on the chosen partner university 6a: Business Language English and Scientific Working 6b: Business Language French and Scientific Working 6c: Business Language Spanish and Scientific Working | | Access requirements Decision for Module EN, FR or SP through choice of Partner University |
| 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 | | <ul style="list-style-type: none"> • 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 %) | |

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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Weighting of the grade in the overall grade 2.5 |
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| Course number 06a | Course title Business Language English and Scientific Working (Wirtschaftssprache Englisch und akademisches Arbeiten) | | |
| Code EN1 | Semester 1 & 2 | Number of WSH 4 (2 winter semester, 2 summer semester) | Module offered every semester (starts in winter semester) |
| Lecturer Joanne Gibson | Tuition type Seminar | | Compulsory/Elective Compulsory |

Learning outcomes

Target language level according to the Common European Framework (CEF): C1

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 academic 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).

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| <p>Content</p> <ul style="list-style-type: none"> • Current texts on economic issues • Relevant business vocabulary • Exercises on selected chapters of English grammar and vocabulary • Academic working methods e.g. structure of an academic paper, correct citing and referencing • Formal report writing • Selected applied business skills • Interactive digital learning platforms • Collaborative digital media | | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Handouts and online material provided via ELO</p> <p><u>Recommended reading</u></p> <p>Murphy Raymond, English Grammar in Use, New Edition, Klett, Stuttgart</p> <p>Oxford Advanced Learner's Dictionary</p> <p>English-language press</p> | | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with group projects (oral and written)</p> <p>Discussions</p> <p>Applied business writing tasks</p> <p>Collaborative digital media/learning platforms</p> <p>Additional materials for self-study and support on GRIPS</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Portfolio, consisting of:</p> <p>Semester 1: Written examination (Klausur)</p> <p>Duration: 60 minutes (Weighting: 50 %)</p> <p>Semester 2: Course work (Weighting: 50 %)</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>5</p> | <p>Workload</p> <p>150 hours</p> <p>Contact/attendance time: 60 h</p> <p>Additional work: 90 h</p> | <p>Course language</p> <p>English</p> |

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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 (Prüfungskommission) decides on possible recognition.

Other information

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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language French |
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| Course number 06c | Course title Business Language Spanish and Scientific Working (Wirtschaftssprache Spanisch und akademisches Arbeiten) | | |
| Code SP1 | Semester 1 & 2 | Number of WSH 4 (2 winter semester, 2 summer semester) | Module offered every semester (starts in winter semester) |
| Lecturer Birgit Honikel | 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 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

G. Prost, A. Noriega Fernández, Al dí@, Nivel superior (B2, C1), 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

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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language Spanish |
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| Module number 7 | Module title European Economy and Culture | | |
| Code EEC | Semester 2 | Number of WSH 4 | Module offered Every academic year (summer semester) |
| Module coordinator Prof. Dr. Sandra Hamella | Tuition type Seminar-style tuition | | Module duration 1 semester |
| Lecturers Prof. Dr. Sandra Hamella Prof. Dr. Matthias Weiss | Compulsory/Elective Compulsory | | Module language English |
| Access requirements n/a | | | |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>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).</p> | | | |

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.

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| 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 | |
| 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 |

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| Module number 08 | Module title Business Language 2 and Cross-Cultural Competence (Wirtschaftssprache 2 und Interkulturelle Kompetenz) | | |
| Code EN2 FR2 SP2 | Semester 1 & 2 | Number of WSH 4 (2 winter semester, 2 summer semester) | Module offered every semester (starts in winter semester) |
| Module coordinator Joanne Gibson | Tuition type Seminar | | Module duration 2 semesters |
| Lecturers Joanne Gibson Silvia Nuñez Suárez Maria Schönauer | Courses 08a: Business Language English and Cross-Cultural Competence 08b: Business Language French and Cross-Cultural Competence 08c: Business Language Spanish and Cross-Cultural Competence | | Access requirements n/a |
| 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 | | <ul style="list-style-type: none"> • 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 %) | |

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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Weighting of the grade in the overall grade 2.5 |
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| Course number 08 | Course title Business Language English and Cross-Cultural Competence (Wirtschaftssprache Englisch und Interkulturelle Kompetenz) | | |
| Code EN2 | Semester 1 & 2 | Number of WSH 4 (2 winter semester, 2 summer semester) | Module offered every semester (starts in winter semester) |
| Lecturer Joanne Gibson | 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 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 economic vocabulary (1). Students can give presentations in English (2) and adapt their communication style to their audience based on their knowledge of cultural norms (3). Students have a basic understanding of cultural aspects of business (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).

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| Content | | |
| <ul style="list-style-type: none"> • 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 • Selected applied business skills • Interactive digital learning platforms • Collaborative digital media | | |
| Literature | | |
| <u>Required reading</u> | | |
| Handouts and online material provided via ELO | | |
| <u>Recommended reading</u> | | |
| Murphy Raymond, English Grammar in Use, New Edition, Klett, Stuttgart | | |
| Oxford Advanced Learner's Dictionary | | |
| English-language press | | |
| 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 | 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 | - | |
| ECTS Credits | Workload | Course language |

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| 5 | 150 hours Contact/attendance time: 60 h Additional work: 90 h | English |
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| Course number 08 | Course title Business Language French and Cross-Cultural Competence (Wirtschaftssprache Französisch und Interkulturelle Kompetenz) | | |
| Code FR2 | 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): 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

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 %)

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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 | - | |
| <p style="text-align: center;">ECTS Credits</p> <p style="text-align: center;">5</p> | <p style="text-align: center;">Workload</p> <p style="text-align: center;">150 hours</p> <p style="text-align: center;">Contact/attendance time: 60 h</p> <p style="text-align: center;">Additional work: 90 h</p> | <p style="text-align: center;">Course language</p> <p style="text-align: center;">French</p> |

| | | | |
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| Course number 08 | Course title Business Language Spanish and Cross-Cultural Competence (Wirtschaftssprache Spanisch und Interkulturelle Kompetenz) | | |
| Code SP2 | Semester 1 & 2 | Number of WSH 4 (2 winter semester, 2 summer semester) | Module offered every semester (starts in winter semester) |
| Lecturer Silvia Nuñez Suárez | Tuition type Seminar | | Compulsory/Elective Compulsory |

Learning outcomes

Target language level according to the Common European Framework (CEF): A1

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).

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| <p>Content</p> <ul style="list-style-type: none"> • 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 | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Guerrero García, E. und Xicota Tort, N.: <i>Universo.ele A1</i> (Hueber Verlag)</p> <p>Handouts and online material provided by the module leader</p> <p><u>Recommended reading</u></p> <p>PONS Praxis-Grammatik Spanisch</p> <p>latest edition each</p> | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with group exercises (oral and written)</p> <p>Discussions</p> <p>Presentations</p> <p>Role plays</p> <p>Digital media/learning platforms</p> <p>Additional materials for self-study and support on GRIPS</p> | |
| <p>Type of examination/Requirements for the award of credit points</p> | <p>Portfolio, consisting of:</p> <p>Semester 1: Written examination (Klausur)</p> <p>Duration: 60 minutes (Weighting: 50 %)</p> <p>Semester 2:</p> <p>Portfolio, consisting of:</p> <p>Oral presentation (pass/fail) and</p> <p>Written examination (graded)</p> <p>Duration: 60 minutes (Weighting: 50 %)</p> |
| <p>Usability in other degree programmes</p> | <p>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.</p> |
| <p>Other information</p> | <p>-</p> |

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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language Spanish |
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| Module number 09 | Module title Business Plan Writing (Business Plan) | | |
| Code BPW | Semester 2 | Number of WSH 4 | Module offered every academic year (summer semester) |
| Module coordinator Prof. Dr. Sean Patrick Saßmannshausen | Tuition type Project work | | Module duration 1 semester |
| Lecturers Antii Kauppinen | Compulsory/Elective Compulsory | | Module language German |
| Access requirements n/a | | | |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Method skills</u></p> <p>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.</p> | | | |

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 planning

- 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:

Gilbert, C. G. / Eyring, M. J., 2010: "Beating the Odds when you Launch a New Venture." In: Harvard Business Review, May, Vol. 88(5), pp. 92-98.

Rich, S. R. / Gumpert, D. E., 1985: "How to Write a Winning Business Plan." In: Harvard Business Review, Vol. 63(3) (May/June), pp. 156-166.

Sahlman, W. A., 1997: "How to Write a Great Business Plan". In: Harvard Business Review, Vol. 75(4) 98-108.

Recommended reading

Textbooks:

Fueglistaller, U. Müller, C., Volery, T.: Entrepreneurship: Modelle – Umsetzung – Perspektiven.

Hisrich, R. D. / M. P. Peters / Shepherd, Dean, 2010: Entrepreneurship, Boston: McGraw-Hill Irwin.

Volkman, C. / Tokarski, K. / Grünhagen, M., 2010: Entrepreneurship in a European Perspective: Concepts for the Creation and Growth of New Ventures, Wiesbaden: Gabler.

Articles:

Kim, W. C. / Mauborgne, R. A., 2000: "Knowing a Winning Business Idea when you See One." In: Harvard Business Review, Vol. 78(5) (Sept./Okt.), pp. 129-138.

Porter, M. E., 2008: "The Five Competitive Forces that Shape Strategy." In: Harvard Business Review, Jan., Vol. 86(1), pp. 78-93.

Sahlman, W. A., "Some Thoughts on Business Plans." Research Note, Harvard Business School.

Shane, S., & Delmar, F. (2004). Planning for the market: business planning before marketing and the continuation of organizing efforts. Journal of Business Venturing, 19(6), 767-785.

van Gelderen, Marco, Thurik, Roy, Bosma, Niels (2006): Success and Risk Factors in the Pre-Startup Phase, in: Small Business Economics, Vol. 26: 319-335

Additional books and textbooks:

Allen, K.: Launching new Ventures - An Entrepreneurial Approach.

Baron, R. / Shane S., 2005: Entrepreneurship: A Process Perspective, Mason.

Barrow, C., Brown, R., Clarke, L., 2006: The Successful Entrepreneur's Guidebook, 2nd ed. Kogan Page.

Bygrave, W. D., 1997: The Portable MBA in Entrepreneurship, Cheltenham, UK / Northampton, MA: Edward Elgar Publishing.

Cooney, T. M. / Moore, R. A., 2007: European Cases in Entrepreneurship, Dublin: Blackhall Publishing.

Dowling, M., Drumm, H. J. (Hrsg.): Gründungsmanagement: Vom erfolgreichen Unternehmensstart zu dauerhaftem Wachstum.

Hisrich, R. D. / M. P. Peters / Shepherd, Dean, 2010: Entrepreneurship, Boston: McGraw-Hill Irwin.

Hitt, M. A. / Ireland, R. D. et al. (ed.), 2002: Strategic Entrepreneurship: Creating a New Mindset, Malden MA: Blackwell.

Koch, L. T., Zacharias, C. (Hrsg.): Gründungsmanagement. München, Wien: Oldebourg.

Roberts, M. J. et al., 2007: New Business Ventures & the Entrepreneur, Boston etc.: McGraw-Hill Irwin.

Sahlman, W. A. et al. (ed.), 1999: The Entrepreneurial Venture, Boston: Harvard Business School Press

Shane, S., 2003: A General Theory of Entrepreneurship, Cheltenham, UK / Northampton, MA: Edward Elgar Publishing.

Tiffany, P. / Peterson, S. D., 2005: Business Plans for Dummies, 2nd Ed., Hoboken, NJ: Wiley Publishing.

Timmons, J. A. / Spinnelli 2003: New Venture Creation: Entrepreneurship for the 21st Century, Irwin.

Marketing

Required reading

Meffert, H. / Burmann, C. / Kirchgeorg, M.: Marketing, Wiesbaden

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

latest edition each

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.

Type of examination/Requirements for the award of credit points

Term paper (Studienarbeit)

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 | Online market and label research | |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Weighting of the grade in the overall grade 2.5 |

| | | | |
|---|---|---------------------------|---|
| Module number 10 | Module title Foundation Business Law (Grundlagen des Wirtschaftsrechts) | | |
| Code WR | Semester 2 | Number of WSH 4 | Module offered every academic year (summer semester) |
| Module coordinator Prof. Dr. Dorothea Betten | Tuition type Seminar-style tuition | | Module duration 1 semester |
| Lecturer Prof. Dr. Dorothea Betten | Compulsory/Elective Compulsory | | Module language German |
| Access requirements n/a | | | |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>Students can contribute appropriate positions to the process of corporate decision-making (2).</p> <p><u>Method skills</u></p> <p>Students can readily identify legal problems and assess their results (2). An awareness of the problem has been created among students (2).</p> <p><u>Personal skills</u></p> <p>Students can resolve basic legal cases unassisted (2). Students learn to cooperate in small groups (2).</p> | | | |

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
- Agency
- 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

Jaensch, Michael: Grundzüge des Bürgerlichen Rechts, 3. Auflage, C.F. Müller 2012

Kern, Rüdiger u.a.: Schuldrecht AT/ Schuldrecht BT, leicht gemacht, 3. Auflage, 2014/ 2011, Ewald v. Kleist Verlag, Berlin

Köhler, Helmut: BGB AT Kompakt, 3. Auflage, 2012, Jurakompakt C.H. Beck 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

Unger, Werner: Workbook Allg. Schuldrecht/ Besonderes Schuldrecht, IuraVista. Visualizing Law GmbH, München 2014

latest edition each

Teaching and learning methods

Seminar-style tuition with legal case work

Flipped classroom

Break-out-discussions for legal casework

Repetitions by digital quizzes

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 2.5 |

| | | | |
|---|---|---------------------------|---|
| Module number 11 | Module title Cost Accounting (Kostenrechnung) | | |
| Code KR | Semester 2 | Number of WSH 4 | Module offered every academic year (summer semester) |
| Module coordinator Prof. Dr. Uwe Seidel | Tuition type Seminar-style tuition | | Module duration 1 semester |
| 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: <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>Students can make appropriate contributions to controlling and management processes, and are able to contribute effectively to discussions in peer groups (2).</p> <p><u>Method skills</u></p> <p>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).</p> <p><u>Personal skills</u></p> <p>Students will develop a data based decision approach in a business environment (2).</p> | | | |

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

Honrriegen, C. T./Datar, S. M./Rajan, M. V.: Cost Accounting. A managerial emphasis. Harlow et al.

Hummel, S./Männel, W.: Kostenrechnung 1 und 2, Wiesbaden

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|--|--|---|
| Schmolke, S./Deitermann, M.: Industrielles Rechnungswesen - IKR, Darmstadt latest edition each | | |
| Teaching and learning methods Seminar-style tuition Dialogue with students based on joint development of solutions to the selected exercises Discussion of the practical application of the taught instruments Online course "Cost and Performance Accounting" of the Virtual University of Bavaria (vhb) Presentation technology: slides, blackboards, beamer, online | | |
| 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 2.5 |

| | | | |
|---|--|---------------------------|---|
| 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: <ul style="list-style-type: none"> • 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: <p><u>Subject skills</u> 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).</p> <p><u>Method skills</u> 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).</p> <p><u>Social skills</u> Students are able to solve problems within a group or team (2), present their results properly (1) and deal with criticism constructively (2).</p> <p><u>Personal skills</u> Students enhance their ability to manage their own time and private study (2).</p> | | | |

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

Haack, B., Tippe, U., Stobernack, M., Wendler, T., Mathematik für Wirtschaftswissenschaftler – intuitiv und praxisnah, Springer Gabler Verlag

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., Vettters, K.: Mathematische Formeln für Wirtschaftswissenschaftler, B.G. Teubner Verlag

Luderer, B., Paape, C., Würker, U.: Arbeits- und Übungsbuch Wirtschaftsmathematik, 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

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|---|--|---|
| <p>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</p> | | |
| <p>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</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Written examination (schriftliche Prüfung) Duration: 90 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | <p>Inclusion of the eLearning platform, e.g. for script, exercises, learning plans, instructional videos, tests, discussion of the content.</p> |
| <p>ECTS Credits 5</p> | <p>Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h</p> | <p>Weighting of the grade in the overall grade 2.5</p> |

Modules at Partner University

| | | | |
|---|---|---------------------------|--|
| Module number 13-27 | Module title Courses at Partner University (Semester 3 and 4) (Studium an der Partnerhochschule (Semester 3 und 4)) | | |
| Code - | Semester 3 & 4 | Number of WSH - | Module offered every semester/academic year (winter semester/summer semester) |
| Module coordinator Depending on the partner university and selected modules | Tuition type Seminar-style tuition with exercises | | Module duration 2 semesters |
| Lecturer Depending on the partner university and selected modules | Compulsory/Elective Compulsory/Elective (Depending on the partner university and selected modules) | | Module language Depending on the partner university and selected modules |
| 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: <u>Subject skills</u> 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). <u>Social skills</u> 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) <u>Method skills</u> 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). <u>Personal skills</u> 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: <ul style="list-style-type: none"> • Finance • Marketing | | | |

| | | |
|--|---------------------------------------|--|
| <ul style="list-style-type: none"> • HR Management • IT • Economics • Accounting • Business Language <p>The remaining credits can be chosen from elective subjects.</p> | | |
| <p>Literature</p> <p><u>Required reading</u> Depending on selected modules</p> <p><u>Recommended reading</u> Depending on selected modules</p> | | |
| <p>Teaching and learning methods Depending on the partner university and selected modules</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Depending on the partner university and selected modules</p> |
| <p>Usability in other degree programmes</p> | | <p>Depending on the partner university and selected modules</p> |
| <p>Other information</p> | | <p>-</p> |
| <p>ECTS Credits 60</p> | <p>Workload 1800 hours</p> | <p>Weighting of the grade in the overall grade 60</p> |

Oxford Brookes University

Descriptions from Partner University not from OTH Regensburg

Students must pass a minimum of 9 modules in year 2, including the non-credit bearing module BMGT5038 Placement Search and Preparation, before progressing to year 4 (Level 6) of the programme.

| Code | Module Title | Level | CATS credits | ECTS credits | Status | Coursework: Exam ratio |
|--------------------------------|--|-------|--------------|--------------|------------|-------------------------------------|
| ACFI-5008 | Managing the Digital Business | 5 | 15 | 7.5 | Compulsory | 100% coursework |
| BMGT-5039 | International Markets and Competition | 5 | 15 | 7.5 | Compulsory | 50% exam 50% coursework |
| BMGT-5012 | Purchasing and Supply Chain Management | 5 | 15 | 7.5 | Compulsory | 100% coursework |
| MARK-5009 | Managing the Customer Experience | 5 | 15 | 7.5 | Compulsory | 100% coursework |
| BMGT-5026 | Developing Professional Practice | 5 | 15 | 7.5 | Compulsory | 100% coursework |
| 1 module from: | | | | | | |
| FREN4002 | French A2(1) | 4 | 15 | 7.5 | Optional | 100% coursework |
| FREN4003 | French A2(2) | 4 | 15 | 7.5 | Optional | 100% coursework |
| FREN-4004 | French B1 (1) | 4 | 15 | 7.5 | Optional | 100% Coursework |
| FREN-4005 | French B1 (2) | 4 | 15 | 7.5 | Optional | 60% Coursework 40% Written Exams |
| FREN-5002 | French B2 (1) | 5 | 15 | 7.5 | Optional | 100% Coursework |
| FREN-5003 | French B2 (2) | 5 | 15 | 7.5 | Optional | 50% Coursework 50% Written Exams |
| SPAN-4002 | Spanish A2 (1) | 4 | 15 | 7.5 | Optional | 100% Coursework |
| SPAN-4003 | Spanish A2 (2) | 4 | 15 | 7.5 | Optional | 100% Coursework |
| SPAN-4004 | Spanish B1 (1) | 4 | 15 | 7.5 | Optional | 100% Coursework |
| SPAN-4005 | Spanish B1 (2) | 4 | 15 | 7.5 | Optional | 60% Coursework 40% Written Exams |
| SPAN-5004 | Spanish B2 (1) | 5 | 15 | 7.5 | Optional | 100% Coursework |
| SPAN-5005 | Spanish B2 (2) | 5 | 15 | 7.5 | Optional | 60% Coursework 40% Written Exams |
| SPAN-6001 | Spanish 6 | 6 | 30 | 15 | Optional | |
| 2 further modules from: | | | | | | |
| BMGT-5007 | Environmentally Sustainable Business | 5 | 15 | 7.5 | Optional | 100% coursework |
| BMGT-5008 | Independent Study in Busi- | 5 | 15 | 7.5 | Optional | 100% course- |

| | | | | | | |
|-----------|------------------------------------|---|----|-----|----------|------------------|
| | ness | | | | | work |
| BMGT5011 | Managing Business Projects | 5 | 15 | 7.5 | Optional | 100% course-work |
| BMGT-5015 | Enterprise and Entrepreneurship | 5 | 15 | 7.5 | Optional | 100% course-work |
| BMGT-5021 | Research Methods | 5 | 15 | 7.5 | Optional | 100% course-work |
| BMGT-5023 | Critical Management | 5 | 15 | 7.5 | Optional | 100% course-work |
| BMGT-5040 | Live Client Strategic Project | 5 | 15 | 7.5 | Optional | 100% course-work |
| ECON-5001 | International Finance | 5 | 15 | 7.5 | Optional | 100% course-work |
| ECON-5002 | Financial Markets and Institutions | 5 | 15 | 7.5 | Optional | 100% course-work |

| | | | | | | |
|---|----------------------------------|---|-----|----|------------|------------------|
| The following module is compulsory for all students: | | | | | | |
| BMGT-5038 | Placement Search and Preparation | 5 | 0 | 0 | Compulsory | 100% course-work |
| Total Credits for Year 2 | | | 120 | 60 | | |

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:

| Bachelor Business and Administration 2 nd Year La Rochelle Campus (2023, September 7th - 2024, April 26th) | | |
|--|---|----------------|
| Courses code | Courses | Ects / credits |
| FALL (2023, September 7th - December 22nd) | | |
| One track to be chosen | | |
| French Track | | |
| Management and culture | | |
| BBA2_2324_LR_ET_FT_S1_A_SPPLOGL2G0008 | International Trade Techniques | 3 |
| BBA2_2324_LR_ET_FT_S1_A_SPPDECL2G0001 | Business processes and operation management | 3 |
| BBA2_2324_LR_FT_S1_F_RHMMANL2G0002 | Management interculturel | 3 |
| BBA2_2324_LR_FT_S1_F_FINFINL2G0017 | Management Financier | 6 |
| BBA2_2324_LR_FT_S1_F_STRECOL2G0001 | Economie internationale et développement durable | 3 |
| BBA2_2324_LR_FT_S1_F_CLTCLTL2G0012 | Enjeux et diversité de la zone Asie 1 | 3 |
| Experiential & Personal Development | | |
| BBA2_2324_LR_FT_S1_F_EDPEDPL2G0028 | Développer votre marque personnelle | 4 |
| Languages & civilizations | | |
| BBA2_2324_LR_ET_FT_S1_A_CLTCLTL2G0020 | Contemporary Issues | 3 |
| Elective (1 to be chosen) | | |
| BBA2_2324_LR_LV2_S1_F_LANFRA00G0001 | French beginners 1 | 2 |
| BBA2_2324_LR_LV2_S1_F_LANFRA00G0003 | French Intermediate 1 | 2 |
| BBA2_2324_LR_LV2_S1_F_LANFRA00G0005 | French advanced 1 | 2 |
| English Track | | |
| Management and culture | | |
| BBA2_2324_LR_ET_FT_S1_A_SPPLOGL2G0008 | International Trade Techniques | 3 |
| BBA2_2324_LR_ET_FT_S1_A_SPPDECL2G0001 | Business processes and operation management | 3 |
| BBA2_2324_LR_ET_S1_A_RHMMANL2G0002 | Cross-Cultural Management | 3 |
| BBA2_2324_LR_ET_S1_A_FINFINL2G0017 | Financial Management | 6 |
| BBA2_2324_LR_ET_S1_A_STRECOL2G0001 | International Economics & Sustainable Development | 3 |
| BBA2_2324_LR_ET_S1_A_CLTCLTL2G0012 | Geopolitics in Asia | 3 |
| Experiential & Personal Development | | |

ie specialization to choose from. No possibility to mix courses from different specializations.



| | | |
|---------------------------------------|--------------------------------|-----------|
| BBA2_2324_LR_ET_S1_A_EDPEDPL2G0028 | Promote your personal branding | 4 |
| Languages & civilizations | | |
| BBA2_2324_LR_ET_FT_S1_A_CLTCLTL2G0020 | Contemporary Issues | 3 |
| Elective (1 to be chosen) | | |
| BBA2_2324_LR_LV2_S1_F_LANFRA00G0001 | French beginners 1 | 2 |
| BBA2_2324_LR_LV2_S1_F_LANFRA00G0003 | French intermediate 1 | 2 |
| BBA2_2324_LR_LV2_S1_F_LANFRA00G0005 | French advanced 3 | 2 |
| Total ECTS | | 30 |

SPRING (2024, January 8th - April 26th)

One track to be chosen

French Track

| | | |
|--|--|---|
| Management and culture | | |
| BBA2_2324_LR_ET_FT_S2_A_SPPLOGL2G0002 | Supply chain management | 3 |
| BBA2_2324_LR_FT_S2_F_FINTIML2G0002 | Fondamentaux des systèmes d'information et Développement web | 6 |
| BBA2_2324_LR_FT_S2_F_FINCPYL2G0001 | Fondamentaux du contrôle de gestion | 3 |
| BBA2_2324_LR_FT_S2_F_CLTCLTL2G0016 | Enjeux et diversité de la zone Asie 2 | 3 |
| BBA2_2324_LR_FT_S2_F_MKGMKGL2G0022 | Etudes de marché | 3 |
| Experiential & Personal Development | | |
| BBA2_2324_LR_FT_INCOMING_S2_F_EDPEDPL2G0037 | Construire un monde meilleur ensemble | 4 |
| Languages & civilizations | | |
| BBA2_2324_LR_LV1_S2_A_LANANG00G0092 | English for Working and Studying abroad | 3 |
| BBA2_2324_LR_S2_A_SPPMETL2G0003 | Initiation to Research | 3 |
| Elective (1 to be chosen) | | |
| BBA2_2324_LR_LV2_S2_F_LANFRA00G0002 | French beginners 2 | 2 |
| BBA2_2324_LR_LV2_S2_F_LANFRA00G0004 | French intermediate 2 | 2 |
| BBA2_2324_LR_LV2_S2_F_LANFRA00G0006 | French advanced 2 | 2 |

English Track

| | | |
|--|--|-----------|
| Management and culture | | |
| BBA2_2324_LR_ET_FT_S2_A_SPPLOGL2G0002 | Supply chain management | 3 |
| BBA2_2324_LR_ET_S2_A_FINTIML2G0002 | Fundamentals of Information System & Web Development | 6 |
| BBA2_2324_LR_ET_S2_A_FINCPYL2G0001 | Fundamentals of Management Control | 3 |
| BBA2_2324_LR_ET_S2_A_CLTCLTL2G0016 | Geopolitics : Asia 2 | 3 |
| BBA2_2324_LR_ET_S2_A_MKGMKGL2G0022 | Market Research | 3 |
| Experiential & Personal Development | | |
| BBA2_2324_LR_ET_INCOMING_S2_A_EDPEDPL2G0037 | Build a better world together | 4 |
| Languages & civilizations | | |
| BBA2_2324_LR_LV1_S2_A_LANANG00G0092 | English for Working and Studying abroad | 3 |
| BBA2_2324_LR_S2_A_SPPMETL2G0003 | Initiation to Research | 3 |
| Elective (1 to be chosen) | | |
| BBA2_2324_LR_LV2_S2_F_LANFRA00G0002 | French beginners 2 | 2 |
| BBA2_2324_LR_LV2_S2_F_LANFRA00G0004 | French intermediate 2 | 2 |
| BBA2_2324_LR_LV2_S2_F_LANFRA00G0006 | French advanced 2 | 2 |
| Total ECTS | | 30 |

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

| Module title | Semester | ECTS credits |
|---|----------|--------------|
| Professional skills (part 1) | Autumn | 4,5 |
| Professional Skills (part 2) | Autumn | 3 |
| Digital Marketing | Autumn | 6 |
| Strategic Marketing | Autumn | 6 |
| Consumer Behaviour | Autumn | 4,5 |
| Introduction to Business Communications | Autumn | 4,5 |
| Spanish Language I | Autumn | 6 |
| Digital Skills for Marketing II | Autumn | 3 |
| Sales Team Management | Spring | 6 |
| Starting a Business | Spring | 4,5 |
| Advanced Information Systems | Spring | 6 |
| Sales and Negotiation Techniques | Spring | 4,5 |
| Commercial Distribution | Spring | 6 |
| Public Relations | Spring | 4,5 |
| Advertising and Brand | Spring | 6 |

Universidad del País Vasco, San Sebastián

Descriptions from Partner University not from OTH Regensburg

Detailed information:

<https://www.ehu.es/es/web/graduak/doble-grado-administracion-direccion-empresas-y-derecho/creditos-y-asignaturas>

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

| Year | Code | Asignatura / Courses | Semester | ECTS | Idioma / Language | |
|------|-------|--|----------|------|---------------------|------------------|
| 2 | 25836 | Contabilidad de Costes | Fall | 6 | Castellano /Spanish | |
| | 25839 | Contabilidad Financiera Superior Advanced Financial Accounting | Spring | 6 | Castellano /Spanish | Inglés / English |
| | 25834 | Dirección Comercial: Introducción | Fall | 6 | Castellano /Spanish | |
| | 25841 | Dirección Comercial: Políticas Marketing Management: Policies | Spring | 6 | Castellano /Spanish | Inglés / English |
| | 25840 | Dirección Financiera: Financiación Finance Management: Financing | Spring | 6 | Castellano /Spanish | Inglés / English |
| | 25837 | Estadística Aplicada a la Empresa Statistics Applied to Business | Spring | 6 | Castellano /Spanish | Inglés / English |
| | 25832 | Estadística y Análisis de Datos Statistics and Data Analysis | Fall | 6 | Castellano /Spanish | Inglés / English |
| | 25838 | Estructura Económica | Spring | 6 | Castellano /Spanish | |
| | 26409 | Matemáticas de las Operaciones Financieras | Fall | 6 | Castellano /Spanish | |
| | 25833 | Microeconomía | Fall | 6 | Castellano /Spanish | |
| Year | Code | Asignatura / Courses | Semester | ECTS | Idioma / Language | |
| 3 | 25843 | Análisis Contable | Fall | 6 | Castellano /Spanish | |
| | 25847 | Consolidación de Estados Contables | Spring | 6 | Castellano /Spanish | |
| | 25848 | Dirección Estratégica: Crecimiento y Desarrollo Empresarial Gestion stratégique : croissance et développement des affaires | Spring | 6 | Castellano /Spanish | Francés / French |
| | 26410 | Dirección Estratégica: Política de Empresa | Fall | 6 | Castellano /Spanish | |
| | 25846 | Econometría | Fall | 6 | Castellano /Spanish | |
| | 25845 | Macroeconomía | Fall | 6 | Castellano /Spanish | |
| | 25842 | Régimen Fiscal de la Empresa | Fall | 6 | Castellano /Spanish | |
| Year | Code | Asignatura / Courses | Semester | ECTS | Idioma / Language | |
| 4 | 25850 | Derecho de la Empresa | Fall | 6 | Castellano /Spanish | |
| | 25849 | Dirección Financiera: Inversiones | Fall | 6 | Castellano /Spanish | |
| | 25851 | Sistemas Informáticos de Gestión Empresarial | Fall | 6 | Castellano /Spanish | |

ASIGNATURAS OPTATIVAS – OPTIONAL SUBJECTS

MINOR “Contabilidad y otros Sistemas de Información”

| Code | Asignatura / Courses | Semester | ECTS | Idioma / Language |
|-------|---|----------|------|---------------------|
| 26411 | Contabilidad Pública | Spring | 5 | Castellano /Spanish |
| 26412 | Contabilidad de Gestión y Control Interno | Spring | 5 | Castellano /Spanish |
| 26413 | Marco Legal de la Contabilidad y la Auditoría | Spring | 5 | Castellano /Spanish |
| 26414 | Auditoría de Cuentas | Fall | 5 | Castellano /Spanish |
| 26415 | Contabilidad Avanzada y Fiscalidad | Fall | 5 | Castellano /Spanish |

MINOR “Dirección Comercial”

| Code | Asignatura / Courses | Semester | ECTS | Idioma / Language |
|-------|-------------------------|----------|------|---------------------|
| 26423 | Investigación Comercial | Spring | 5 | Castellano /Spanish |
| 26424 | Marketing Avanzado | Spring | 5 | Castellano /Spanish |
| 26425 | Marketing Sectorial | Fall | 5 | Castellano /Spanish |
| 26427 | Derecho del Consumo | Fall | 5 | Castellano /Spanish |
| 26426 | Marketing Internacional | Fall | 5 | Castellano /Spanish |

MINOR “Finanzas”

| Code | Asignatura / Courses | Semester | ECTS | Idioma / Language |
|-------|-------------------------------------|----------|------|---------------------|
| 26417 | Gestión de la Entidades Financieras | Spring | 5 | Castellano /Spanish |
| 26418 | Valoración de Empresas | Spring | 5 | Castellano /Spanish |
| 26419 | Sistema Financiero Internacional | Spring | 5 | Castellano /Spanish |
| 26420 | Gestión de Mercados Financieros | Fall | 5 | Castellano /Spanish |
| 26421 | Finanzas Internacionales | Fall | 5 | Castellano /Spanish |

MINOR “Personas e Innovación”

| Code | Asignatura / Courses | Semester | ECTS | Idioma / Language |
|-------|---|----------|------|---------------------|
| 26429 | Sociología de la Empresa I: Políticas, Funciones y Técnicas de Personal | Spring | 5 | Castellano /Spanish |
| 26430 | Derecho de la Empresa II: Derecho de las Relaciones Laborales | Spring | 5 | Castellano /Spanish |
| 26432 | Nuevos Modelos de Gestión | Fall | 5 | Castellano /Spanish |
| 26433 | Sistemas y Políticas de Innovación | Fall | 5 | Castellano /Spanish |
| 26431 | Sociología de la Empresa II: Cambio organizativo y Innovación | Fall | 5 | Castellano /Spanish |

| Code | Asignatura / Courses | Semester | ECTS | Idioma / Language |
|-------|--|----------|------|-------------------|
| 26428 | Segundo Idioma Extranjero Empresarial I | Spring | 5 | Alemán /German |
| | | | | Francés / French |
| 26434 | Inglés Empresarial Avanzado I | Spring | 5 | Inglés / English |
| 26416 | Segundo Idioma Extranjero Empresarial II | Fall | 5 | Alemán / Francés |

| | | | | |
|-------|--------------------------------|------|---|------------------|
| 26422 | Inglés Empresarial Avanzado II | Fall | 5 | Inglés / English |
|-------|--------------------------------|------|---|------------------|

University of the Sunshine Coast

Descriptions from Partner University not from OTH Regensburg

Detailed information:

<https://www.usc.edu.au/learn/courses-and-programs/bachelor-degrees-undergraduate-programs/bachelor-of-business#what-will-i-study>

Study details: Commencing teaching period: Semester 1 (February) or Semester 2 (July)
Total credit transfer: 16 courses
Total courses to be completed at USC: 8 courses
Number of consecutive teaching periods of study at USC: 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.

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/>

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>

and

<https://www.arcada.fi/en/study-arcada/exchange-studies-arcada/courses-exchange-students#business-management-and-analytics>

Modules at OTH Regensburg

| | | | |
|---|---|----------------------------|--|
| Module number 28 | Module title International Management (Internationales Management) | | |
| Code IM | Semester 7/8 | Number of WSH 10 | Module offered Every academic year |
| Module coordinator Prof. Dr. Nina Leffers | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Dorothea Betten Prof. Dr. Nina Leffers Prof. Dr. Claudia Woerz-Hackenberg | Module courses 1) Business Management 2) Internationalisation Strategies 3) International Law | | Access requirements Course segment 3 Basic knowledge in Business Administration recommended |
| Learning outcomes | Students are prepared for working in an international and in particular a European environment. | | |
| Content | 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. | | |
| Type of examination/ Requirements for the award of credit points | Written examination (Klausur) Duration: 60 minutes 2 Portfolio exams | | |
| ECTS Credits 11 | Workload 330 hours Contact/attendance time: 150 h Additional work: 180 h | | Weighting of the grade in the overall grade 11 |

| | | | |
|---|--|---------------------------|---|
| Course number 28.1 | Course title Business Management (Internationale Unternehmensführung) | | |
| Code IUF | Semester 7 | Number of WSH 6 | Module offered Every academic year (winter semester) |
| Lecturers Prof. Dr. Nina Leffers Prof. Dr. Claudia Woerz-Hackenberg | Tuition type Seminar-style tuition | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>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).</p> <p><u>Method skills</u></p> <p>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).</p> | | | |

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

| | | |
|--|--|--|
| <p>Literature</p> <p><u>Required reading</u></p> <p>Lecture notes</p> <p>Additional material will be announced in class</p> <p><u>Recommended reading</u></p> <p>Yuval Noah Harari; Sapiens – der Aufstieg</p> <p>Gareth R. Jones, Ricarca B. Bounken, Organisation – Theorie, Design und Wandel</p> <p>Hungenberg, Harald; Wulf, Torsten; Grundlagen der Unternehmensführung</p> <p>Macharzina, Klaus; Wolf, Joachim; Unternehmensführung</p> <p>Richard M. Steers, Joyce S. Osland, Management Across Cultures</p> <p>Steinmann, Horst; Schreyögg, Georg; Management</p> <p>latest edition each</p> | | |
| <p>Teaching and learning methods</p> <p>The course is based on seminar-style tuition and selected exercises and case studies</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Portfolio exam, consisting of:</p> <p>Part 1: Written examination (Klausur)</p> <p>Duration: 60 minutes (Weighting: 2/3)</p> <p>Part 2: Term Paper / Studienarbeit (Weighting: 1/3)</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>7</p> | <p>Workload</p> <p>210 hours</p> <p>Contact/attendance time: 90 h</p> <p>Additional work: 120 h</p> | <p>Course language</p> <p>German</p> |

| | | | |
|---|--|---------------------------|---|
| Course number 28.2 | Course title Internationalisation Strategies (Internationalisierungsstrategien) | | |
| Code IST | Semester 8 | Number of WSH 2 | Module offered Every academic year (summer semester) |
| Lecturer 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 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

Hill, Charles W. L., International Business, latest edition

Recommended reading "The Classics"

Topic 1: Adler, N. J., International Dimensions of Organizational Behavior, 5th ed., Cincinnati 2008

Topic 2: Kogut, B., "Designing Global Strategies: Comparative and competitive value-added chains", Sloan Management Review (26)4, (Summer 1985)

Topic 3: Porter, M., "The Competitive Advantage of Nations", Harvard Business Review (March-April 1990), Vol. 68, No. 2, pp. 73-93

Topic 4: Yip, G.S., Coundourotis, G.A., "Diagnosing Global Strategy Potential: The world Chocolate Confectionery Industry", Planning Review, 19 (1), (1991), pp. 4-14

Topic 5: Robert M. Grant, Contemporary Strategy Analysis: Concepts, Techniques, Applications, 5th ed., Blackwell 2004

Topic 6: Kumar, V., Subramaniam, V., "A Contingency Framework for the Mode of Entry Decision," Journal of World Business, 32(1) (Spring 1997), pp. 53-72

Topic 7: Ohmae, K., "The Global Logic of Strategic Alliances", Harvard Business Review, 67 (2), (1989), pp. 143-154

Topic 8: Salacus, J., Making Global Deals, Chapter on negotiation, New York 1991

latest edition each

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

Portfolio, consisting of:
Written examination (Klausur)
Duration: 45 minutes (Weighting: 60 %) and
Project (Case study) (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.

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| | The respective examination board (Prüfungskommission) decides on possible recognition. | |
| Other information | - | |
| ECTS Credits 2 | Workload 60 hours Contact/attendance time: 30 h Additional work: 30 h | Course language English |

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|---|---|---------------------------|---|
| 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 |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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). They are able to assign legal cases to legal systems (2).</p> <p><u>Social skills</u></p> <p>Students know how to work in a team and acquire discussion skills (1). They are able to exercise criticism in a constructive manner (2).</p> <p><u>Method skills</u></p> <p>Students are able to appraise international and European legal situations by reference to case configurations of low to medium complexity (2).</p> <p><u>Personal skills</u></p> <p>The students understand and appreciate the legal consequences of their decisions, and can incorporate them into their own value systems (2).</p> | | | |
| <p>Content</p> <ul style="list-style-type: none"> • Introduction to conflict of laws and European Acts • Basic principles of conflict of laws (EGBGB) <ul style="list-style-type: none"> ○ Meaning and purpose <ul style="list-style-type: none"> • Legal sources | | | |

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| <ul style="list-style-type: none"> • Related disciplines • History of conflict of laws ○ General doctrines <ul style="list-style-type: none"> • Substantive rules and conflict rules • Connecting factors • Qualification • Referral • Ordre public • European legal Acts <ul style="list-style-type: none"> ○ 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) • United Nations Convention on contracts for the International Sales of Goods (CISG) | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Lecturer's notes and worksheets</p> <p><u>Recommended reading</u></p> <p>Gildeggen, Rainer/ Willburger, Andreas, Internationale Handelsgeschäfte, 4. Auflage, Vahlen Verlag</p> <p>Hüßtege/Ganz, Internationales Privatrecht, 5. Auflage 2013, Beck Verlag</p> <p>Koch/ Magnus Winkler von Mohrenfels, IPR und Rechtsvergleichung, JUS Schriftenreihe, 4. Auflage Beck Verlag</p> <p>Krebs, Klaus, Internationales Privatrecht, Juriq Erfolgstraianing, C.F. Müller Verlag</p> <p>Ring/ Olson-Ring, Internationales Privatrecht, Jurakompakt, 2. Auflage, 2017, Beck Verlag</p> <p>Schwind, Hauptmann, Gruschwitz, IPR, Reihe leicht gemacht, Kleist Verlag Berlin</p> <p>latest edition each</p> | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with individual and group work</p> <p>Flipped classroom</p> <p>Break-out-discussions for legal casework</p> <p>Repetitions by digital quizzes</p> | |
| <p>Type of examination/Requirements for the award of credit points</p> | <p>Written examination (Klausur)</p> <p>Duration: 60 minutes</p> |
| <p>Usability in other degree programmes</p> | <p>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.</p> |
| <p>Other information</p> | <p>-</p> |

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| ECTS Credits 2 | Workload 60 hours Contact/attendance time: 30 h Additional work: 30 h | Course language German |
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|---|---|---------------------------|---|
| 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 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: <ul style="list-style-type: none"> • 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: <p><u>Subject skills</u></p> 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). <p><u>Social skills</u></p> 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). <p><u>Method skills</u></p> 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/Kehrle: Volkswirtschaftslehre, München

Görgens, Egon / Ruckriegel, Karlheinz / Seitz, Franz: Europäische Geldpolitik, Stuttgart

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| <p>Mussel, Gerhard/ Pätzold, Jürgen: Grundfragen der Wirtschaftspolitik, Stuttgart</p> <p><u>Recommended reading</u></p> <p>Clement/Terlau: Grundlagen der Angewandten Makroökonomie, München</p> <p>latest edition each</p> | | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with exercises</p> <p>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.</p> <p>Use of digital exercises via moodle.</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Written examination (schriftliche Prüfung)</p> <p>Duration: 90 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>5</p> | <p>Workload</p> <p>150 hours</p> <p>Contact/attendance time: 60 h</p> <p>Additional work: 90 h</p> | <p>Weighting of the grade in the overall grade</p> <p>5</p> |

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|--|--|---------------------------|---|
| 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: <ul style="list-style-type: none"> • 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: <p><u>Subject skills</u></p> 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). <p><u>Social skills</u></p> 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
 - Currency markets (definition, objective, spot and forward exchange market, currency

swaps and options, arbitrage transactions)

- 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
 - International business cycles (impulses and mechanisms) within fixed and flexible exchange rates
 - International interests within fixed and flexible exchange rates
 - Imported inflation within fixed and flexible exchange rates
- Chapter 8 – Problems of stabilisation in open economies
 - Fiscal and monetary policy within fixed and flexible exchange rates
 - Mundell - Fleming Model

Part III - International design and implementation of macroeconomic policy

- Chapter 9 – General Principles
 - Integration and nationalisation
 - Fixed vs. flexible exchange rates
 - Convertibility vs. foreign exchange controls
- Chapter 10 – International economic integration
 - Patterns and steps
 - Theory of optimum currency area
 - International monetary order and European monetary union
- Chapter 11 – Foundations of tariff policy and protectionism
 - Goals and instruments of protectionism
 - Effects of tariffs
 - Non-tariff trade barriers
 - 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.

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| 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 |

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|---|--|---------------------------|---|
| Module number 31 | Module title Decision Making and Communication | | |
| Code DMC | Semester 7/8 | Number of WSH 6 | Module offered Every academic year/every semester |
| Module coordinator Prof. Dr. Sabine Jaritz | Tuition type Seminar-style tuition, Seminar tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Michael Höschl Prof. Dr. Sabine Jaritz Prof. Dr. Claudia Woerz-Hackenberg André Philipps | Module courses 4) Business Game 5) Corporate Communications | | Access requirements Course segment 2 |
| Learning outcomes | <p>1) Business Game Skills needed to successfully manage a virtual business under competitive conditions</p> <p>2) Corporate Communications Ability and skills to communicate externally and internally as well as across cultures</p> | | |
| Content | <p>1) Business Game</p> <ul style="list-style-type: none"> • Management of a virtual company over eight periods under competitive conditions • Definition of business strategy and derivation of decisions • Analysis and interpretation of (financial) accounting reports <p>2) Corporate Communications</p> <ul style="list-style-type: none"> • Definition of corporate communications • Analysis of audiences and differences of internal and external audiences • Elements of corporate communications, i.e. public relations management, corporate identity, image, reputation and crisis management • Analysis of current topics | | |
| Type of examination/ Requirements for the award of credit points | 2 Portfolio exams | | |
| ECTS Credits 7 | Workload 210 hours Contact/attendance time: 90 h Additional work: 120h | | Weighting of the grade in the overall grade 7 |

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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 André Philipps | 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 master strategic thinking (2) and are able to link strategies to goals and implement them (3). They are able to deal with problems of corporate management and can work out important success factors (2). Students are able to carry out planning calculations – in cloud-based simulation programs and in Excel – and to assess their results as well as to critically analyze complex business contexts (2). Furthermore, they are able to work together in a cloud environment (2). Finally, students will have video production skills, both in terms of script development and implementation (2).

Social skills

Students can make decisions in a team (3), have the ability to work in a team, the ability to deal with conflicts and the ability to discuss (3). They have the awareness and willingness to take responsibility and the awareness of the importance of the topic of sustainability in production (2). The students are also able to present and defend 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 five companies). The cloud-based simulation used reproduces complex interrelationships between competing publicly listed companies in a closed market in the copy machine industry.

- Defining the company strategy and deriving investment decisions
- Managing a virtual company over eight periods 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

Furthermore, a haptic business game is played at the beginning of the course, in which the students get to know the business processes from purchasing to production to sales in connection with accounting.

Literature

Required reading

Manual

Teaching material (provided on Moodle)

Exclusively produced videos

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: 60 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 (BW) as well as in the new programmes Business Management and Digital Business 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

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| | <p>module after consultation with the faculty. The respective examination board (Prüfungskommission) decides on possible recognition.</p> | |
| Other information | <p>Cloud-based business simulation Learning business by doing business approach</p> | |
| <p>ECTS Credits 5</p> | <p>Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h</p> | <p>Course language German</p> |

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|---|---|---------------------------|---|
| Course number 31.2 | Course title Corporate Communications | | |
| Code CC | Semester 7 | Number of WSH 2 | Module offered Every academic year (winter semester) |
| Lecturer 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

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

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|---|--|--|
| <ul style="list-style-type: none"> • Crisis management • Corporate communication across cultures • Corporate activism • Current topics and challenges in corporate Communication | | |
| <p>Literature</p> <p><u>Required reading</u> Will be announced in the course</p> <p><u>Recommended reading</u> Will be announced in the course</p> | | |
| <p>Teaching and learning methods</p> <p>Lectures providing definitions, overview and structure</p> <p>Group work in which theoretical knowledge is applied to case studies</p> <p>Practitioners will provide presentations about actual topics and examples in their business</p> <p>Lectures, group work and presentations will happen in physical as well as in virtual settings</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Portfolio exam, consisting of:</p> <p>Presentation and</p> <p>Term paper (narrative on the presentation topic)</p> <p>Weighting: 50 % each</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>2</p> | <p>Workload</p> <p>60 hours</p> <p>Contact/attendance time: 30 h</p> <p>Additional work: 30 h</p> | <p>Course language</p> <p>English</p> |

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|--|---|----------------------------|--|
| Module number 32a | Module title Study Option Finance (Studienschwerpunkt Finanzen) | | |
| Module title FI | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Wolfgang Hößl | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Wolfgang Hößl Prof. Dr. Bernhard Lien-land Prof. Dr. Jürgen Schöntag Prof. Dr. Sevim Süzeroglu-Melchiors Peter Michl | Module courses 1) International Controlling 2) Investment Management and Valuation 3) Digital Finance or Hedging and Financing Instruments (one module to choose) | | Access requirements Course segment 3 Knowledge in "Finance" |
| Learning outcomes | 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. | | |
| Content | <p><u>International Controlling</u></p> <ul style="list-style-type: none"> • Financial characteristics of international companies • Foreign exchange risk, convertibility and profit transfer • Direct investment and acquisitions • Planning, implementation and control of international financial decisions • Methods of international financial planning • Strategic and tactical financial instruments • Control of financial decisions and implementation • Financial controlling of foreign subsidiaries • External and internal sources of finance • Capital costs, financial budgeting by holding companies • Divisionalisation of finance <p><u>Investment Management and Valuation</u></p> <p>Knowledge and application of different valuation approaches for individual investment projects and entire businesses.</p> | | |

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|--|---|--|
| | <p><u>Digital Finance</u></p> <ul style="list-style-type: none"> • 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). <p><u>Hedging and Financing Instruments</u></p> <ul style="list-style-type: none"> • 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. | |
| <p>Type of examination/ Requirements for the award of credit points</p> | <p>3 written examinations (1 schriftliche Prüfung, 1 Klausur) Duration: 90 minutes each Portfolio exam</p> | |
| <p>ECTS Credits 15</p> | <p>Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h</p> | <p>Weighting of the grade in the overall grade 15</p> |

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| Course number 32a.1 | Course title International Controlling (Internationales Controlling) | | |
| Code IC | Semester 8 | Number of WSH 4 | Module offered Every academic year (summer semester) |
| Lecturers Prof. Dr. Bernhard Lien- land Peter Michl | 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 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

| | | |
|--|---|--|
| <p>Presentation by lecturer using PowerPoint or slides; course materials will be provided</p> <p>Explanations of the SAP system and support at PC workstations</p> <p>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</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Written examination (schriftliche Prüfung)</p> <p>Duration: 90 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | <p>Exercises with the computer</p> |
| <p>ECTS Credits</p> <p>5</p> | <p>Workload</p> <p>150 hours</p> <p>Contact/attendance time: 60 h</p> <p>Additional work: 90 h</p> | <p>Course language</p> <p>German</p> |

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|--|--|---------------------------|---|
| Course number 32a.2 | Course title Investment Management and Valuation (Investitionsmanagement und Unternehmensbewertung) | | |
| Code IMU | Semester 7 | Number of WSH 4 | Module offered Every semester (recommended for Winter Semester) |
| Lecturer Prof. Dr. Jürgen Schöntag | 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 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
 - Methods for analyzing investment decisions, taking into account taxes, uncertainty and practical implementation issues
 - Investment management with Excel
- Corporate valuation
 - Evaluation events 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

Hillier, D./Ross, S./Westerfield, R./Jaffe, J., Jordan, B., Corporate Finance, Maidenhead

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.

| | | |
|--------------------------|--|----------------------------------|
| Other information | Excel exercises, case studies, presentations by practitioners, and tutorial videos will be integrated into the course. | |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|--|--|---------------------------|---|
| Course number 32a.3a | Course title Digital Finance | | |
| Code DFI | Semester 8 | Number of WSH 4 | Module offered Every academic year (Summer Semester) |
| Lecturers Prof. Dr. Wolfgang Hößl 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 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 assess their advantages and disadvantages for digital start-ups (2). They are familiar with valuation methods for such companies 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 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

Cornwall, J.R. / Vang, D.O. / Harmann, J.M.: Entrepreneurial financial management: An applied approach.

Dorfleitner, G. / Hornuf, L. / Schmitt, M. / Weber, M.: FinTech in Germany

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

Lynn, T / Mooney, J.G. / Rosati, P. / Cummins, M.: Disrupting Finance

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

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| 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 |

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|--|--|---------------------------|---|
| Course number 32a.3b | Course title Hedging and Financing Instruments (Finanzierungs- und Absicherungsinstrumente) | | |
| Code FAI | Semester 8 | Number of WSH 4 | Module offered Every academic year (Summer Semester) |
| Lecturers Prof. Dr. Jürgen Schöntag Prof. Dr. Sevim Süzeroglu-Melchior | Tuition type Seminar-style tuition | | Compulsory/Elective Elective. 32a.3a or 32a.3b has to be chosen |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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 characteristics (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).</p> <p><u>Method skills</u></p> <p>Students are able to carry out financial analyzes and assessments based on scientific approaches and methods and to evaluate the results (2).</p> <p><u>Social skills</u></p> <p>Students have discernment and the ability to discuss matters relating to financial and economic decision (2).</p> | | | |

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 (2).

Content

- Conventional and innovative forms of financing and financing instruments
 - Equity financing
 - Debt financing
 - Special forms of financing
 - Innovative forms of financing
- Hedging instruments
 - Advantages and disadvantages of using derivative financial instruments
 - Forwards
 - Futures
 - Swaps
 - Options
 - Examples of applications

Literature

Required reading

Brealey, R./Myers, S./Allen, F., Principles of Corporate Finance, New York

Wöhe, G./ Bilstein, J., / Ernst, D., /Häcker, J. Grundzüge der Unternehmensfinanzierung, München

Bösch, M., Derivate, München

Recommended reading

Hull, J., Optionen, Futures und andere Derivate, Hallbergmoos

Hillier, D./Ross, S./Westerfield, R./Jaffe, J./Jordan, B., Corporate Finance (European Edition), London

Staroßom, H. Corporate Finance, Teil 2: Finanzierung in den Lebensphasen einer Unternehmung, Bremen

latest edition each

Teaching and learning methods

Seminar-style tuition with group exercises

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

Autonomous exercises with correction aids

Student work within the e-learning framework of OTH Regensburg

Type of examination/Requirements for the award of credit points

Take Home Exam

Duration: 90 minutes

Usability in other degree programmes

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

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| | <p>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.</p> | |
| <p>Other information</p> | <p>Lectures by practitioners on the content of the module, case studies, integration and analysis of current practical examples</p> | |
| <p>ECTS Credits 5</p> | <p>Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h</p> | <p>Course language German</p> |

| | | | |
|---|---|---|--|
| Module number 32b | Module title Study Option Marketing (Studienschwerpunkt Marketing) | | |
| Code MA | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Christian Dach | Tuition type Seminar-style tuition/Inverted classroom | | Module duration 2 semesters |
| Lecturers Prof. Dr. Christian Dach Prof. Dr. Alexander Urban Prof. Dr. Bernd Wolfrum Dr. Anna Selent | Module courses 1) Price and Product Policy 2) Communication and Distribution Policy 3) Service and Retail Marketing | | Access requirements Course segment 3 Knowledge in Marketing |
| Learning outcomes | | Deepening existing marketing knowledge in order to use marketing methods independently in practice and to develop and implement marketing concepts. | |
| Content | | <ul style="list-style-type: none"> • 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 | |
| Type of examination/ Requirements for the award of credit points | | 2 Written examinations (1 schriftliche Prüfung, 1 Klausur) Duration: 90 minutes each Take Home Exam | |
| ECTS Credits 15 | Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h | | Weighting of the grade in the overall grade 15 |

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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).

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| Content | | |
| <ul style="list-style-type: none"> • 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 | | |
| <u>Required reading</u> | | |
| Lecture notes and Case Studies | | |
| <u>Recommended reading</u> | | |
| 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 | |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|--|--|---------------------------|---|
| Course number 32b.2 | Course title Communication and Distribution Policy (Kommunikationspolitik und Vertrieb) | | |
| Code KPV | Semester 7 | Number of WSH 4 | Module offered every semester (recommended for Summer Semester) |
| Lecturers Prof. Dr. Alexander Urban Dr. Anna Selent | Tuition type Seminar-style tuition | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>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).</p> | | | |

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

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| <ul style="list-style-type: none"> ○ Preparation of the briefing ○ Media planning ○ Designing the message ○ Production of communication media ○ Publishing communication media <p><u>Sales:</u></p> <ul style="list-style-type: none"> • 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 | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Lecture notes</p> <p>Bruhn, M.: Systematischer Einsatz der Kommunikation für Unternehmen</p> <p>Kroeber-Riehl, W.: Strategie und Technik der Werbung</p> <p>Winkelmann, P., Marketing und Vertrieb: Fundamente für die Marktorientierte Unternehmensführung</p> <p>Heinemann, G., Cross-Channel-Management: Integrationserfordernisse im Omni-Channel-Handel</p> <p>Chaffey, E-Business & E-Commerce Mgt.</p> <p><u>Recommended reading</u></p> <p>Böcker, F.: Marketing</p> <p>Kotler, Ph.: Marketing-Management</p> <p>Meffert, H.: Marketing</p> <p>Winkelmann, P.: Marketing und Vertrieb</p> <p>latest edition each</p> | |
| <p>Teaching and learning methods</p> <p>Seminars with solution of case studies in groups as well as PPT presentations on subject-related topics</p> <p>Seminar and group work/role playing</p> | |
| <p>Type of examination/Requirements for the award of credit points</p> | <p>Written examination (Klausur)</p> <p>Duration: 90 minutes</p> |
| <p>Usability in other degree programmes</p> | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |

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| Other information | Company videos Excursions and guest speakers | |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|---|--|---------------------------|---|
| Course number 32b.3 | Course name Service and Retail Marketing | | |
| Code SRM | Semester 7 | Number of WSH 4 | Module offered every semester (recommended for Summer Semester) Please note: This module will not be offered in Winter Se- mester 2024/25; you can take the module in Summer Semes- ter 2025. |
| Lecturer Prof. Dr. Christian Dach | Tuition type Inverted classroom | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>Students are able to work in intercultural teams and solve group tasks in English (3).</p> <p><u>Method skills</u></p> <p>Students have a good command of specific methods of service marketing and understand intermediation theories (2).</p> <p><u>Personal skills</u></p> <p>The students are able to take part in English discussions and to defend their positions (2).</p> | | | |
| <p>Content</p> <ul style="list-style-type: none"> • Service Marketing <ul style="list-style-type: none"> ○ Types of Service Companies | | | |

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| <ul style="list-style-type: none"> ○ Consumer Behaviour in the Service Context ○ Service Strategy ○ Service Quality ○ Service Marketing Mix ● Retail Marketing <ul style="list-style-type: none"> ○ Types of Retailers ○ Intermediation and Disintermediation ○ Consumer Behaviour in the Retail Context ○ Retail Market Strategy ○ Retail Marketing Mix | | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Levy, M. / Weitz, B. A. / Grewal, D.: Retailing Management, New York</p> <p>Wirtz, J. / Lovelock, C.: Services Marketing, New Jersey et al.</p> <p><u>Recommended reading</u></p> <p>Gemmel, P. / van Looy, B. / van Dierdonck, R.: Service Management, London et al.</p> <p>Kotler, P. / Keller, K.L. / Brady, M. et al.: Marketing Management, London et al.</p> <p>Kotler, P. / Armstrong, G.: Principles of Marketing, Boston et al.</p> <p>latest edition each</p> | | |
| <p>Teaching and learning methods</p> <p>Inverted classroom concept: self-study videos combined with in-class sessions including discussions, deep dives and case studies</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Take Home Exam</p> <p>Duration: 90 minutes + 30 minutes setup time</p> |
| <p>Usability in other degree programmes</p> | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| <p>Other information</p> | | <p>Usually, half of the class consists of international students.</p> |
| <p>ECTS Credits</p> <p>5</p> | <p>Workload</p> <p>150 hours</p> <p>Contact/attendance time: 60 h</p> <p>Additional work: 90 h</p> | <p>Course language</p> <p>English</p> |

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|---|---|----------------------------|--|
| Module number 32c | Module title Study Option Logistics (Studienschwerpunkt Logistik) | | |
| Code LO | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Werner Bick | Tuition type Seminar-style tuition / Inverted classroom | | Module duration 2 semesters |
| Lecturers Prof. Dr. Werner Bick Prof. Dr. Bianca Gänßbauer Prof. Dr. Christian Dach | Module courses 1) Dispositive and Physical Logistics 2) Quantitative Methods in Logistics 3) Industrial Contract Logistics or Transport Logistics (one module to choose) | | Access requirements Course segment 3 Knowledge in Logistics |
| Learning outcomes | Students learn about the importance of logistics for a company based on a fundamental knowledge of materials and manufacturing economy. Students are able to efficiently design, manage and control material, goods and information flows within defined operational situations. | | |
| Content | <p><u>Dispositive and Physical Logistics</u></p> <ul style="list-style-type: none"> • Procurement logistics and purchasing • Synchronised production procurement / the JIT concept • Material flow and layout planning <p><u>Quantitative Methods in Logistics</u></p> <ul style="list-style-type: none"> • Logistics controlling • Transport and Network Planning models • Production planning • Methods of production control <p><u>International Contract Logistics</u></p> <ul style="list-style-type: none"> • Introduction/Organisational aspects • Decision-making/Procedures <p><u>Transport Logistics</u></p> <ul style="list-style-type: none"> • Introduction/Organisational aspects • Freight and transport logistics stakeholders • Carriers • Information and communication technologies | | |
| Type of examination/ Requirements for the award of credit points | 3 Written examinations (2 schriftliche Prüfungen, 1 Klausur) Duration: 90 minutes each | | |

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| ECTS Credits 15 | Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h | Weighting of the grade in the overall grade 15 |
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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).

Content

- Procurement logistics and purchasing
 - Overview of important methods
 - Design of material and information flow in procurement logistics
 - Operational procurement process
 - Procurement Marketing
- Synchronised production procurement / the JIT concept
 - Approach
 - Selecting parts and suppliers
 - Structure of information flow
 - Design of material flow
 - Regional carrier concept
- Overview of tasks and functions of production logistics
- Material flow and layout planning
 - Target planning
 - Planning fundamentals
 - Production concept
 - Ideal planning
 - Real planning
- Conveying technology
 - Basics
 - Continuous conveyors
 - Non-continuous conveyors
- Warehouse and picking technology
 - Basics
 - Static warehouses
 - Dynamic warehouses
 - Commissioning principles

Literature

Required reading

Lecture notes

Schulte, Christoph, Logistik, Verlag Franz Vahlen, München

Recommended reading

Kettner, Hans, Leitfaden zur systematischen Fabrikplanung, Fachbuchverlag Leipzig

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| <p>Schönsleben, Paul, Integrales Logistik Management, Springer Verlag, Berlin Schulte, Gerd, Material- und Logistikmanagement, R. Oldenbourg Verlag Vahrenkamp, Richard, R. Oldenbourg Verlag latest edition each</p> | | |
| <p>Teaching and learning methods Seminar-style tuition Presentation by lecturer using PowerPoint and slides, lecture notes will be available</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Written examination (schriftliche Prüfung) Duration: 90 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits 5</p> | <p>Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h</p> | <p>Course language German</p> |

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| Course number 32c.2 | Course title Quantitative Methods in Logistics (Quantitative Methoden in der Logistik) | | |
| Code QLO | Semester 8 | Number of WSH 4 | Module offered every academic year (Summer Semester) |
| Lecturers Prof. Dr. Werner Bick Prof. Dr. Christian Dach | Tuition type Seminar-style tuition/Inverted Classroom | | 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

Rushton, A. / Croucher, P. / Baker, P.: The Handbook of Logistics and Distribution Management, London et. al.

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)

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| | | Duration: 90 minutes |
| Usability in other degree programmes | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| Other information | | - |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|---|--|---------------------------|---|
| Course number 32c.3a | Course title Industrial Contract Logistics (Kontraktlogistik) | | |
| Code KOL | Semester 7 | Number of WSH 4 | Module offered every academic year (Summer Semester) |
| Lecturer Prof. Dr. Bianca Gänßbauer | Tuition type Seminar-style tuition | | Compulsory/Elective Elective. 32c.3a or 32c.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 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

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

Guest presentations by experts from industry

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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |
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|---|---|---------------------------|---|
| Course number 32c.3b | Course title Transport Logistics (Transport- und Verkehrslogistik) | | |
| Code TVL | Semester 7 | Number of WSH 4 | Module offered every academic year (Winter Semester) |
| Lecturer Prof. Dr. Bianca Gänßbauer | Tuition type Seminar-style tuition | | Compulsory/Elective Elective. 32c.3a or 32c.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 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

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

Guest presentations by experts from industry

| | | |
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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |
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|--|--|----------------------------|--|
| Module number 32d | Module title Study Option Human Resource Management and Leadership (Studienschwerpunkt Personalmanagement und Führung) | | |
| Code PS | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Susanne Nonnast | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Carina Braun Prof. Dr. Susanne Nonnast Prof. Dr. Ingo Striepling Prof. Dr. Ludwig Voußem Ralf Weinmann | Module courses 1) Recruiting and Selection 2) Development and Training 3) Labour Law für HR and Managers and Strategic Performance Management | | Access requirements Course segment 3 |
| Learning outcomes of the module | Students gain proficiency in Human Resource Management techniques and an ability to resolve Human Resource Management problems. | | |
| Module content | <ul style="list-style-type: none"> • Techniques of personnel planning • Methods of personnel recruitment • Approaches to employee separation • Concepts of career development • Training and development • Training and training concepts • Advanced labour law • Strategic Performance Management • Topical HR management issues | | |
| Type of examination/ Requirements for the award of credit points | 2 Portfolio exams 2 Written examinations (2 Klausuren) Duration: 60 Minutes each | | |
| ECTS Credits 15 | Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h | | Weighting of the grade in the overall grade 15 |

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|---|--|---------------------------|---|
| Course number 32d. 1 | Course name Recruiting and Selection (Recruiting und Personalauswahl) | | |
| Code REP | Semester 8 | Number of WSH 4 | Module offered Every academic year (Summer Semester) |
| Lecturers Prof. Dr. Carina Braun Prof. Dr. Ludwig Voußem | 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 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).

| | | |
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| <p>Content</p> <ul style="list-style-type: none"> • 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 | | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Lecture notes</p> <p><u>Recommended reading</u></p> <p>Braun, C. / Pundt, L. (2020): Personalmanagement klipp & klar, Wiesbaden: Springer 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</p> | | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition with group development of the material, intensive discussion and analysis of case studies</p> <p>Specialist input by the lecturer</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Portfolio exam For Details see „Studienplan“</p> |
| <p>Usability in other degree programmes</p> | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| <p>Other information</p> | | <p>HR management practitioners as guest speakers where possible</p> |
| <p>ECTS Credits 5</p> | <p>Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h</p> | <p>Course language German</p> |

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|--|--|---------------------------|---|
| Course number 32d .2 | Course name Development and Training (Personalentwicklung und Training) | | |
| Code PET | Semester 7 | Number of WSH 4 | Module offered Every academic year (Winter Semester) |
| Lecturer Prof. Dr. Susanne Nonnast | 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 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 to 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

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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|--------------------------|--|----------------------------------|
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |
|--------------------------|--|----------------------------------|

| | | | |
|----------------------------------|--|---------------------------|---|
| Course number 32d .3.1 | Course name Labour Law für HR and Managers (Arbeitsrecht für Personaler und Führungskräfte) | | |
| Code ARP | Semester 8 | Number of WSH 2 | Module offered Every academic year (Summer Semester) |
| Lecturer 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:

- 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 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

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| Usability in other degree programmes | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> | |
| Other information | <p>-</p> | |
| <p style="text-align: center;">ECTS Credits</p> <p style="text-align: center;">2.5</p> | <p style="text-align: center;">Workload</p> <p style="text-align: center;">75 hours</p> <p style="text-align: center;">Contact/attendance time: 30 h</p> <p style="text-align: center;">Additional work: 45 h</p> | <p style="text-align: center;">Course language</p> <p style="text-align: center;">German</p> |

| | | | |
|--|--|---------------------------|---|
| Course number 32d.3.2 | Course name Strategic Performance Management (Strategisches Performance Management) | | |
| Code STP | Semester 8 | Number of WSH 2 | Module offered Every academic year (Summer Semester) |
| Lecturer Prof. Dr. Ludwig Voußem | 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 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 work load (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

Armstrong, M. (2017). Armstrong on reinventing performance management: Building a culture of continuous improvement. London: Kogan Page.

Armstrong, M. (2018). Armstrong's handbook of performance management: An evidence-based guide to delivering high performance (6th ed.). London: Kogan Page.

Hutchinson, S. (Ed.). (2013). Performance management: Theory and Practice. London: Chartered Institute of Personnel and Development.

Noe, R. A., Hollenbeck, J. R., Gerhart, B. A., & Wright, P. M. (2019). Human resource management: Gaining a competitive advantage (11th ed.). New York, NY: McGraw-Hill Education.

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

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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| ECTS Credits 2.5 | Workload 75 hours Contact/attendance time: 30 h Additional work: 45 h | Course language German |
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|--|--|----------------------------|--|
| Module number 32e | Module title Study Option Project Management (Studienschwerpunkt Projektmanagement) | | |
| Code PR | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Michael Höschl | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Thomas Falter Prof. Dr. Michael Höschl Prof. Dr. Sabine Jaritz André Philipps | Module courses 1) Project Management – Methods and Tools 2) Psychology in Projects 3) Seminar Project Management | | Access requirements Course segment 3 |
| Learning outcomes of the module | <p><u>Subject skills</u></p> <p>Students acquire skills for independent planning and implementation of projects applying traditional or agile project management methods. In particular, students can</p> <ul style="list-style-type: none"> • 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, • Define OKRs • Apply Design Thinking to foster innovation • Manage a project portfolio. <p><u>Social skills</u></p> <p>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.</p> <p><u>Method skills</u></p> <p>Students are proficient in methodology in the areas of:</p> <ul style="list-style-type: none"> • Project planning and implementation • Project evaluation and project controlling • Change management | | |

| | | |
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| | <ul style="list-style-type: none"> • Risk and crisis management • Scrum (with large scale scrum) • OKR • Design Thinking • Project portfolio management <p><u>Personal skills</u></p> <p>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.</p> | |
| <p>Module content</p> | <ul style="list-style-type: none"> • Project planning and implementation for different types of project • Project monitoring and control • Change management • Risk and crisis management • Establishing an international project organization • Organising an international project team • Projects and company cultures • Software support • Reporting, communication and information • Quality concepts • Project portfolio management • Agile project management using Scrum (Scrumban, LeSS) • Kanban • OKR • Design Thinking • Soft skills: conflict management, team leadership, presentation, creativity methods | |
| <p>Type of examination/Requirements for the award of credit points</p> | <p>Written examination (schriftliche Prüfung) Duration: 90 minutes Portfolio Exam Term paper (Studienarbeit)</p> | |
| <p>ECTS Credits 15</p> | <p>Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h</p> | <p>Weighting of the grade in the overall grade 15</p> |

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| Module number 32e.1 | Module title Project Management – Methods and Tools | | |
| Code PRM | Semester 8 | Number of WSH 4 | Module offered every academic year (Summer Semester) |
| 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). They are able to apply their skills in social settings where project management capabilities are needed as well (2).

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). Students are familiar with relevant online tools for managing projects in a virtual setting, such as Miro, Trello, Padlet, taiga, Zoom (2). Moreover, they learn a strategy that will help to read a scientific paper efficiently and critically and to extract the essential information (1). Finally, students understand how to use AI such as ChatGPT as tool not only for project management (2).

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 approaches: Traditional versus agile
- Agility
- Scrum (including preparation for PSM1 certification)
- Kanban and Scrumban
- Scrum scaling frameworks
- General purpose AI (GPAI) in project management
- OKR
- Change management with ADKAR, Prosci
- Planning and monitoring tools (including deep dive: Earned Value Methodology)
- Project management office and project office
- Project portfolio management
- Design Thinking
- Project management certifications

Literature

Required reading

Teaching materials (all in English language)

Gemino, Andrew; Horner Reich, Blaize; Serrador, Pedro M. (2021): Agile, Traditional, and Hybrid Approaches to Project Success: Is Hybrid a Poor Second Choice?; Project Management Journal, 52(2), 161–175. <https://doi.org/10.1177/8756972820973082>

Scrum Guide (latest version)

Recommended reading

Cobb, Charles, G. (2011): Making Sense of Agile Project Management, John Wiley & Sons, Hoboken.

Cross, Nigel (2020): Design Thinking: Understanding How Designers Think and Work, Berg, Oxford.

Doerr, John (2018): Measure What Matters: OKRs: The Simple Idea that Drives 10x Growth, Portfolio Penguin, New York.

Institute of Design at Stanford (2022) (Editor): An Introduction to Design Thinking – Process Guide.

Kerzner, Harold R. (2022): Project Management: A Systems Approach to Planning, Scheduling, and Controlling, 13th ed., John Wiley & Sons, Hoboken.

Larman, Craig (2016): Large-Scale Scrum: More with Less, Addison-Wesley, Upper Saddle River.

Larson, Erik W.; Gray, Clifford F. (2017): Project Management: The Managerial Process, 7th ed., McGraw-Hill, New York.

Meredith, Jack R.; Mantel, Samuel J.; Shafer, Scott M. (2019): Project Management – A Managerial Approach, 10th ed., John Wiley & Sons, Hoboken.

Project Management Institute (2021) (Editor): A Guide to the Project Management Body of Knowledge (PMBOK® Guide), 7th ed., Project Management Institute, Newtown Square.

Rubin, Kenneth, S. (2013): Essential Scrum, Addison-Wesley, Upper Saddle River.

<http://www.pmi.org>

www.scrum.org

Teaching and learning methods

Seminar tuition

Exercises

Group assignments and group discussions

Peer-to-peer learning

Case studies and examples from practice

Own MOOC courses (smart vhb courses)

Design Thinking wallet case study

Formative assessments in ELO

Online collaboration tools such as Padlet and Miro

Type of examination/Requirements for the award of credit points

Written examination (digital)

Duration 90 minutes

Usability in other degree programmes

The module can also be used in the Bachelor's degree programme in Business Studies as well as in the new programmes Business Management Studies and International Business Management 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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| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language English |
|--------------------------|--|-----------------------------------|

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|--|--|---------------------------|---|
| Module number 32e.2 | Module title Psychology in Projects (Psychologie des Projekterfolges) | | |
| Code PSP | Semester 7/8 | Number of WSH 4 | Module offered every semester (recommended for Winter Semester) |
| Lecturer Prof. Dr. Thomas Falter | 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 and can apply essential psychological aspects and processes (learning-, change- and mourning process) of project management (3). They know essential learning and management tools 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, monitored of the course of the semester
- Practical use of cloud-based skill and value analyses for the application at team staffing, team member inclusion, and team collaboration
- Communication and collaboration models
- Main challenges (mega-trends and societal challenges), main project causes and appropriate management methods
- Project management, change, learning and grieving process
- Development of project team members
- (In WiSe) Leading a debate on socially relevant topics together with students of the University of Applied Sciences Kempten
- (In SoSe) Defining a prototype/concept for a current socially relevant topic

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:

WiSe: from coursework debate (25%), debate (25%), coursework psychological aspect (50%)

SoSe from coursework concept (25%), concept presentation/application (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.

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| Other information | Guest speakers, field trips, creation of a cloud-based skills and energy analysis and creation of AI-powered job fit calculations. | |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German/English |

| | | | |
|--|--|---------------------------|---|
| 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 André Philipps | 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 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 (3). 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 (2). 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 video-conferencing 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).

| | | |
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| They are able to cope with arising conflicts (3). | | |
| Content <ul style="list-style-type: none"> 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 <u>Required reading</u> Will be announced in the course <u>Recommended reading</u> 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 Agile project work according to a Scrum framework 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 | | Term paper |
| 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 |
| ECTS Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|---|---|----------------------------|--|
| Module number 32f | Module title Study Option Advanced Taxation and Auditing (Studienschwerpunkt Steuern und Wirtschaftsprüfung) | | |
| Code SW | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Dr. Reiner Goertzen | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Dr. Reiner Goertzen Prof. Dr. Claus Koss | Module courses 1) Advanced Financial Reporting and Auditing 2) International Accounting 3) Case Studies Auditing and Taxes and Advanced Studies | | Access requirements Course segment 3 |
| Learning outcomes | This module shall prepare students for a career in accountancy or tax consulting and the relevant professional exams | | |
| Content | 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 | | |
| ECTS Credits 15 | Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h | | Weighting of the grade in the overall grade 15 |

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|---|--|---------------------------|---|
| Course number 32f .1 | Course title Advanced Financial Reporting and Auditing (Revisions- und Treuhandwesen) | | |
| Code RTW | Semester 7 | Number of WSH 4 | Module offered Every academic year (Winter Semester) |
| 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

Beck'scher Bilanzkommentar, München: Beck; Beck'sches IFRS-Handbuch München: Wirtschaftsprüfer-Handbuch Wirtschaftsprüfung und Rechnungslegung, Düsseldorf: IDW-Verlag; Assurance [WPH Edition], Düsseldorf: IDW-Verlag

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.

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.

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| | | 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 |

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|---|---|---------------------------|---|
| Course number 32f .2 | Course title International Accounting | | |
| Code IAC | Semester 7 | Number of WSH 4 | Module offered Every academic year (Winter Semester) |
| Lecturer Prof. Dr. Claus Koss | Tuition type Seminar-style tuition | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>Students achieve introductory and advanced knowledge in IFRSs (2).</p> <p><u>Social skills</u></p> <p>Students are able to work in teams, can discuss issues and have an intercultural approach (1).</p> <p><u>Method skills</u></p> <p>Students can apply methods in international accounting (1). They know technical terms in accountancy in English and can write simple statements in English (1).</p> <p><u>Personal skills</u></p> <p>Students know the technical terms and can apply orally and in written statement on a basic level (1).</p> | | | |
| <p>Content</p> <ul style="list-style-type: none"> • 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 | | | |

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| <p>Literature</p> <p><u>Required reading</u> EU-IFRS (English version, German translation recommended)</p> <p><u>Recommended reading</u> will be announced in the course latest edition each</p> | | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition and video conferencing. Tuition hours will be streamed. Small group team work (subject to possibilities) Case Studies</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Term paper (Studienarbeit)</p> |
| <p>Usability in other degree programmes</p> | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>5</p> | <p>Workload</p> <p>150 hours</p> <p>Contact/attendance time: 60 h</p> <p>Additional work: 90 h</p> | <p>Course language</p> <p>English</p> |

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|---|--|---------------------------|---|
| Course number 32f.3.1 | Course Title Case Studies Auditing and Taxes (Fallstudien Wirtschaftsprüfung) | | |
| Code FWP | Semester 8 | Number of WSH 2 | Module offered Every academic year (Summer Semester) |
| Lecturer Prof. Dr. Claus Koss | Tuition type Seminar-style tuition | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>Students can actively contribute to technical discussions (1).</p> <p><u>Method skills</u></p> <p>Students are able to conduct data analysis, prepare audit statements and can solve practical tax cases (1).</p> <p><u>Personal skills</u></p> <p>Students are able to work on their own and can solve problems without assistance (1).</p> | | | |
| <p>Content</p> <ul style="list-style-type: none"> • 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 | | | |

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|---|--|---|
| <ul style="list-style-type: none"> • 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 | | |
| <p>Literature</p> <p><u>Required reading</u> will be announced in the course</p> <p><u>Recommended reading</u> will be announced in the course</p> | | |
| <p>Teaching and learning methods</p> <p>Standard audit software APcomfort and data basis (LEXinform) by DATEV eG</p> <p>Lectures and course material</p> <p>Self-study and group work</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Term paper (Studienarbeit)</p> |
| <p>Usability in other degree programmes</p> | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits</p> <p>2.5</p> | <p>Workload</p> <p>75 hours</p> <p>Contact/attendance time: 30 h</p> <p>Additional work: 45 h</p> | <p>Course language</p> <p>German</p> |

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|--|---|---------------------------|---|
| 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 Goertzen | Tuition type Seminar-style tuition | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>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).</p> <p><u>Method skills</u></p> <p>Students are able to prepare data methodically and apply auditing standards, and can solve concrete practical tax law problems in operational practice (2).</p> <p><u>Personal skills</u></p> <p>Students are able to work and solve problems independently (2).</p> | | | |
| <p>Content</p> <p>After the theory, the following content will be dealt with using practical case studies:</p> <ul style="list-style-type: none"> • Determination of taxable income in general (methods and accounting tax law) • Determination of taxable income in partnerships in particular | | | |

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| <p>Literature</p> <p><u>Required reading</u></p> <p>Coenenberg, Jahresabschluss und Jahresabschlussanalyse, Schäffer u. Poeschel Verlag, Stuttgart Horschütz, Groß, Fanck: Bilanzsteuerrecht und Buchführung WP-Handbuch</p> <p><u>Recommended reading</u></p> <p>Gräfer, Bilanzanalyse, Verlag Neue Wirtschaftsbriefe, Herne/Berlin Langenbeck, Kompakttraining Bilanzanalyse, Kiehl Verlag, Ludwigshafen latest edition each</p> | | |
| <p>Teaching and learning methods</p> <p>Seminar-style tuition Case Studies</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Written examination (Klausur) Duration: 60 minutes</p> |
| <p>Usability in other degree programmes</p> | | <p>The module can also be used in the Bachelor's degree programme in Business Studies.</p> <p>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.</p> |
| <p>Other information</p> | | - |
| <p>ECTS Credits 2.5</p> | <p>Workload 75 hours Contact/attendance time: 30 h Additional work: 45 h</p> | <p>Course language German</p> |

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|--|--|----------------------------|--|
| Module number 32g | Module title Study Option Accounting and Controlling (Studienschwerpunkt Rechnungswesen und Controlling) | | |
| Code RC | Semester 7/8 | Number of WSH 12 | Module offered Every academic year |
| Module coordinator Prof. Dr. Bernhard Lien-land | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Bernhard Lien-land Prof. Dr. Uwe Seidel André Philipps | Module courses 1) Strategic Controlling, Financial Controlling and Balance Sheet Analysis 2) Business Intelligence (BI) in Controlling 3) Business Controlling | | Access requirements Course segment 3 |
| Learning outcomes of the module | 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. | | |
| Module content | See individual module descriptions | | |
| Type of examination/ Requirements for the award of credit points | Portfolio Exam Term paper with Oral Presentation Written examination Duration: 90 minutes | | |
| ECTS-Credits 15 | Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h | | Weighting of the grade in the overall grade 15 |

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|--|---|---------------------------|---|
| Course number 32g.1 | Course name Strategic Controlling, Financial Controlling and Balance Sheet Analysis (Strategisches Controlling, Finanzcontrolling und Bilanzanalyse) | | |
| Code STC and FBI | Semester 7 | Number of WSH 4 | Module offered every semester (recommended for Winter Semester) |
| Lecturers Prof. Dr. Uwe Seidel André Philipps | 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 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

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.

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| | | 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 |

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|---|--|---------------------------|---|
| Course number 32g.2 | Course name Business Intelligence in Controlling (Business Intelligence im Controlling) | | |
| Kurzbezeichnung BIC | Semester 7 | Number of WSH 4 | Module offered every semester (recommended for Winter Semester) |
| Lecturer Prof. Dr. Bernhard Lien- land | 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 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

latest edition each

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

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| 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. |
| Other information | | - |
| ECTS-Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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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 Lien- land | 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 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

latest edition each

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

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| | possible recognition. | |
| Other information | - | |
| ECTS-Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|--|--|----------------------------|--|
| Module number 32h | Module title Study Option Technology and Management (Studienschwerpunkt Technik und Management) | | |
| Code TM | Semester 7/8 | Number of WSH 16 | Module offered Every academic year |
| Module coordinator Prof. Dr. Sean Patrick Saßmannshausen | Tuition type Seminar-style tuition | | Module duration 2 semesters |
| Lecturers Prof. Dr. Mikhail Chamone Prof. Dr. Thomas Fuhrmann Prof. Dr. Rainer Holmer Prof. Dr. Andreas Maier Prof. Dr. Sean Patrick Saßmannshausen | Module courses 1) Entrepreneurship and Innovation Management 2) Technical Project 3) Fundamentals of Engineering | | Access requirements Course segment 3 |
| Learning outcomes of the module | <p>Students understand technology and innovation management as well as the concepts of intrapreneurship and entrepreneurship.</p> <p>Students are acquainted with the operational tasks and functions of engineers, software developers and technicians and gain insights into their terminology and work processes.</p> <p>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.</p> | | |
| Module content | See individual course descriptions | | |
| Type of examination/ Requirements for the award of credit points | <p>2 Written examinations (2 schriftliche Prüfungen)</p> <p>Duration: 90 minutes each</p> <p>Term paper (Studienarbeit)</p> | | |
| ECTS-Credits 15 | Workload 450 hours Contact/attendance time: 180 h Additional work: 270 h | | Weighting of the grade in the overall grade 15 |

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|---|--|---------------------------|---|
| Course number 32h.1 | Course name Entrepreneurship and Innovation Management (Entrepreneurship und Innovationsmanagement) | | |
| Code EIM | Semester 8 | Number of WSH 4 | Module offered Every academic year (Summer Semester) |
| Lecturer Prof. Dr. Sean Patrick Saßmannshausen | 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 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!)

Blank, Steve (2013): Why the Lean Start-Up Changes Everything. Harvard Business Review, Vol. 93(5), 64-72.

Disselkamp, Marcus (2012): Innovationsmanagement: Instrumente und Methoden zur Umsetzung im Unternehmen. Heidelberg u.a: Springer (e-book).

Gilbert, C. G. / Eyring, M. J., (2010): "Beating the Odds when you Launch a New Venture." Harvard Business Review, Vol. 88(5), 92-98.

Hisrich Robert D.; Peters, M. P.; Shepherd, D. A. (2012): Entrepreneurship. Sage.

Kim, W. C., & Mauborgne, R. (2000). Knowing a winning business idea when you see one. Harvard Business Review, 78(5), 129-138.

Lerner, J. (2013): Corporate Venturing. Harvard Business Review, Dec., 86-94.

Onyemah V.; Pesquera, M. R.; Ali, A. (2013): What Entrepreneurs Get Wrong, Harvard Business Review, Vol. 93(5), 74-79.

Stern, Thomas & Jaberg, Helmut (Hrsg.) (2007): Erfolgreiches Innovationsmanagement: Erfolgsfaktoren — Grundmuster — Fallbeispiele. Heidelberg u.a: Springer (e-book).

| | | |
|--|---|----------------------------------|
| Recommended reading | | |
| <p>Adams & Spinelli: New Venture Creation.</p> <p>Albers, Sönke & Gassmann, Oliver (Hrsg) (2005): Handbuch Technologie- und Innovationsmanagement: Strategie — Umsetzung — Controlling. Heidelberg u.a.: Springer (e-book).</p> <p>Allen, K.: Launching new Ventures - An Entrepreneurial Approach.</p> <p>Baron, R. A.: Entrepreneurship: An Evidence-based Guide.</p> <p>Baron, R. A., Shane, S. A.: Entrepreneurship: A Process Perspective.</p> <p>Drucker: Innovation and Entrepreneurship.</p> <p>Malhotra, D. (2013): How to Negotiate with VCs Harvard Business Review, Vol. 93(5), 84-91.</p> <p>Mulcahy, D. (2013): Six Myths About Venture Capitalists. Harvard Business Rev., Vol. 93(5), 80-83.</p> <p>Stern, Thomas & Jaberger, Helmut (Hrsg.) (2007): Erfolgreiches Innovationsmanagement: Erfolgsfaktoren — Grundmuster — Fallbeispiele. Heidelberg u.a.: Springer (e-book).</p> <p>Volkman, C., Tokarski, K., Grünhagen, M., Entrepreneurship in an European Perspective- Concepts and Growth of New Ventures.</p> <p>latest edition each</p> | | |
| Teaching and learning methods | | |
| Seminar-style tuition | | |
| Type of examination/Requirements for the award of credit points | Written examination (schriftliche Prüfung) Duration: 90 minutes | |
| Usability in other degree programmes | <p>The module can also be used in the Bachelor's degree programmes in Business Studies and Electrical Engineering.</p> <p>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.</p> | |
| Other information | The course is offered jointly for students of business administration, electrical engineering and information technology. | |
| ECTS-Credits 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|--|--|---------------------------|---|
| Course number 32h.2 | Course name Technical Project (Technische Projektarbeit) | | |
| Code TPA | Semester 7 | Number of WSH 4 | Module offered Every academic year (Winter Semester) |
| Lecturers Prof. Dr. Mikhail Chamone Prof. Dr. Thomas Fuhrmann Prof. Dr. Andreas Maier | Tuition type Seminar-style tuition (with exercises at workstations in a technical laboratory/workshop) | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>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).</p> <p><u>Method skills</u></p> <p>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).</p> | | | |

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| <p><u>Personal skills</u></p> <p>Students are aware of the consequences of technical decisions and technical performance requirements as well as performance requirements at the interfaces between technology and business 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).</p> | |
| <p>Content</p> <p><u>Lectures</u></p> <ul style="list-style-type: none"> • 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 <p><u>Laboratory/workshop internship</u></p> <p>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):</p> <ul style="list-style-type: none"> • 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) | |
| <p>Literature</p> <p><u>Required reading</u></p> <p>Kim, W. C., & Mauborgne, R. (2000). Knowing a winning business idea when you see one. Harvard Business Review, 78(5), 129-138.</p> <p>Osterwalder, A., & Pigneur, Y. (2010). Business model generation: a handbook for visionaries, game changers, and challengers. John Wiley & Sons.</p> <p><u>Recommended reading</u></p> <p>Bauckholt, Heinz-Josef; Grundlagen und Bauelemente der Elektrotechnik; Hanser 2013</p> <p>Stiny, Leonhard; Passive elektronische Bauelemente, Springer 2015</p> <p>Own literature research in the context of the group projects</p> <p>latest edition each</p> | |
| <p>Teaching and learning methods</p> <p>Lectures and seminars at computer workstations and a technical laboratory/workshop internship with interdisciplinary group work and presentations</p> | |
| <p>Type of examination/Requirements for the award of credit points</p> | <p>Term paper (Studienarbeit)</p> |

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| <p>Usability in other degree programmes</p> | <p>The module can also be used in the Bachelor's degree programmes in Business Studies and Electrical Engineering.</p> <p>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.</p> | |
| <p>Other information</p> | <p>During the laboratory and workshop internship, the applicable health and safety regulations and all other relevant policies must be observed.</p> <p>The course is conducted by lecturers from the Faculty of Electrical Engineering and Information Technology.</p> | |
| <p>ECTS-Credits</p> <p>5</p> | <p>Workload</p> <p>150 hours</p> <p>Contact/attendance time: 60 h</p> <p>Additional work: 90 h</p> | <p>Course language</p> <p>German</p> |

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|--|--|---------------------------|---|
| Course number 32h.3 | Course name Fundamentals of Engineering (Ingenieurwissenschaftliche Grundlagen) | | |
| Code IWG | Semester 7 | Number of WSH 4 | Module offered Every academic year (Winter Semester) |
| Lecturers Prof. Dr. Rainer Holmer Prof. Dr. Thomas Fuhrmann | Tuition type Seminar-style tuition | | Compulsory/Elective Compulsory |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Social skills</u></p> <p>The students are capable of interdisciplinary cooperation with engineers (3). They have basic technical knowledge (1) and an understanding of engineers' thought and communication processes (2).</p> <p><u>Method skills</u></p> <p>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).</p> | | | |

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

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| 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 5 | Workload 150 hours Contact/attendance time: 60 h Additional work: 90 h | Course language German |

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|---|--|---------------------------|--|
| Module number 33 | Module title Specialised Elective in Business (Wahlpflichtmodul) | | |
| Code FW | Semester 7,8 | Number of WSH 4 | Module offered every semester (recommended for Summer Semester) |
| Module coordinator Prof. Dr. Alexander Urban (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 | | | |
| <p>Learning outcomes</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <p>The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.</p> <p>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</p> <p><u>Subject skills</u></p> <p>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).</p> <p><u>Method skills</u></p> <p>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).</p> | | | |

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| 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 | | |
| Type of examination/Requirements for the award of credit points | | Depends on chosen module |
| Usability in other degree programmes | | 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. |
| 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 |

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|--|--|---------------------------|---|
| 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- amining 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: <ul style="list-style-type: none"> • 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: <p><u>Subject skills</u> 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).</p> <p><u>Social skills</u> 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).</p> <p><u>Method skills</u> Students can apply empirical research methods, approaches and instruments (3). They can evaluate relevant literature in a purposeful way (3).</p> | | | |

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

according to topic

Recommended reading

according to topic

Theisen, Manuel, Wissenschaftliches Arbeiten, Munich, Vahlen

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.

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| ECTS Credits 12 | Workload 360 hours | Weighting of the grade in the overall grade 12 |
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| Module number 35 | Module title First Placement Semester (Erstes praktisches Studiensemester) | | |
| Code PS1 | Semester Year 2 | Number of WSH 20 weeks | Module offered every semester |
| Module coordinator André Philipps (Placement Officer) | Tuition type - | | Module duration 1 semester |
| Lecturers depending on chosen Partner University | Module courses 1) Concurrent courses (PBLV) 2) Placement | | Access requirements Course period 2 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 - |

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| Course number 35.1 | Course name Concurrent courses (Praxisbegleitende Lehrveranstaltungen) | | |
| Code PBLV | Semester Year 1 | Number of WSH 4 | Module offered every academic year (Introduction block: Summer Semester) |
| Lecturer André Philipps | 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.

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 und 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

Charles Hampden-Turner, Fons Trompenaars: Riding the Waves of Culture: Understanding Diversity in Global Business - Understanding Cultural Diversity in Business; Nicholas Brealey Publishing, New York 2021, 4th edition

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

Attendance

Portfolio Exam (for Details see the "Studienplan")

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).

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| ECTS Credits 4 | Workload 120 hours Contact/attendance time: 60 h | Course language German/English |
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| | Additional work: 60 h | |
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|------------------------------|--|----------------------------------|--|
| Course number 35.2 | Course name Placement (Praktikum) | | |
| Code - | Semester Year 2 | Number of WSH 20 weeks | Module offered every semester |
| Lecturer - | Tuition type - | | 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 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

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Teaching and learning methods

Project work, methods of project management, learning by doing

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.

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](#)

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| ECTS Credits 26 | Workload 780 hours | Course language Depending on the organization where the placement is served |
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| Module number 36 | Module title Second Placement Semester (Zweites praktisches Studiensemester) | | |
| Code PS2 | Semester Year 3 | Number of WSH 20 weeks | Module offered every semester |
| Module coordinator André Philipps (Placement Officer) | Tuition type - | | Module duration 1 semester |
| Lecturers depends on chosen Partner University | Module courses 3) Concurrent courses (PBLV) 4) Placement | | Access requirements Course period 2 The second placement should be done outside 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 and wrap up experiences after 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 - |

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| Course number 36.1 | Course name Concurrent courses (Praxisbegleitende Lehrveranstaltungen) | | |
| Code PBLV | Semester Year 4 | Number of WSH 4 | Module offered every academic year (Final block: Winter Semester) |
| Lecturer André Philipps | 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.

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

Type of examination/Requirements for the award of credit points

Attendance
Portfolio Exam (for details see the "Studienplan")

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 semester 7, after the placement.

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| ECTS Credits 4 | Workload 120 hours Contact/attendance time: 60 h Additional work: 60 h | Course language German/English |
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| Course number 36.2 | Course name Placement (Praktikum) | | |
| Code - | Semester Year 3 | Number of WSH 20 weeks | Module offered every semester |
| Lecturer - | Tuition type - | | 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 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.

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| <p>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:</p> <ul style="list-style-type: none"> • 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. | | |
| <p>Literature</p> <p>-</p> | | |
| <p>Teaching and learning methods</p> <p>Project work, methods of project management, learning by doing</p> | | |
| <p>Type of examination/Requirements for the award of credit points</p> | | <p>Attendance Written Report</p> |
| <p>Usability in other degree programmes</p> | | <p>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.</p> |
| <p>Other information</p> | | <p>The placement may not be served within the language area of the home university.</p> <p>Students are entitled and required to nominate a placement organization to the placement office.</p> <p>Placement organizations which have not yet received approval must be approved by the placement officer.</p> <p>The following forms must be obtained before the beginning of the placement semester:</p> <ul style="list-style-type: none"> • Training contract (x3 - placement organization / university / student) • Placement report (x1 - for the university) • Placement certificate (x3 - placement organization / university / student) <p>All forms can be downloaded</p> |
| <p>ECTS Credits</p> <p>26</p> | <p>Workload</p> <p>780 hours</p> | <p>Course language</p> <p>Depending on organization where placement is served</p> |