

Excerpts

of

Module Descriptions

for the Bachelor's degree program in

Business Administration

Bachelor of Arts (B.A.)
Fb 3: Business and Law

The content of this document has been compiled with meticulous care and to the best of our knowledge. However, we do not assume any liability for the currentness, completeness or accuracy of any of the pages.

For further information, please refer to the German version.

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Module Descriptions

Module 1: Introduction, Organization and HRM

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students acquire an understanding of the subject matter, the basic terms and the scientific structure of business administration as well as knowledge, methodological skills and concepts regarding the fundamentals of business administration. They master the basic methodologies and concepts of business administration.</p> <p>Students have the ability to categorize HRM and organization in the context of business management. They are familiar with the fundamentals, goals and focal areas of today's approach to human resources. They have the ability to flesh out the functions of HRM and are familiar with methods to steer employee performance. Students are able to categorize the organization as a function of management. They have a basic understanding of organizational structure and an overview of process organization tasks.</p> <p>Students are able to describe their own ideas and approaches.</p>
Module language	German
Module availability	Winter and summer semester

Module 2: Financial and Management Accounting I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students can describe and apply basic methods of corporate accounting to simple operational matters.</p> <p>Students are capable of explaining the basic terms of cost accounting and applying them to specific tasks. Students are also familiar with cost types and have the ability to draw up cost center accounts and annual financial statements.</p> <p>They can also apply, structure and display accounting methods and principles to (new) business issues.</p>
Module language	German
Module availability	Winter and summer semester

Module 3: Business Law I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have the ability to apply basic business law methods as part of their basic understanding of law in order to solve practical cases and tasks; they can apply them using case studies from relevant areas of business and independently identify the legal bases.</p> <p>Interdisciplinary skills: Students are able to describe and analyze legal issues and can argue their position.</p>
Module language	German
Module availability	Winter and summer semester

Module 4: Microeconomics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have the ability to:</p> <ul style="list-style-type: none"> • Understand economic approaches and to apply them to problems in economics, • Reproduce the basic economic terms and basic models and to interpret and apply market functions and strategic action on markets, • Apply mathematical models, • Independently examine economic matters. <p>Students have the following interdisciplinary skills:</p> <ul style="list-style-type: none"> • Academic mindset, • Ability to analyze interrelationships and to use academic literature and media to form a personal opinion.
Module language	German
Module availability	Winter and summer semester

Module 5: Mathematics for Business Applications I: Fundamentals and Real Analysis

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have mastered the relevant fundamentals of mathematics as well as mathematical analysis methods in order to solve central economic tasks: evaluation, analysis and optimization. They can use their skills based on case studies from the entire range of business administration and can independently carry out more in-depth and broader mathematical methods.</p> <p>Interdisciplinary skills: Students have the ability to think in formal structures.</p>
Module language	German
Module availability	Winter and summer semester

Module 6: Study Skills and Management Skills

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	<p>Portfolio (submission period 12 weeks) consisting of the following parts with weightings:</p> <ol style="list-style-type: none"> 1. Written essay (submission period 8 weeks) (50%) 2. Presentation and moderation (min. 10, max. 20 min. per person) (30%) 3. Role play (min. 5, max. 10 min. per person) and written reflection (submission period 4 weeks) (20%) <p>The examination is passed if at least 50% of the possible number of points has been reached.</p>
Learning outcomes and skills	<p>Students have the ability to correctly apply academic methods (literature research, citation formatting, structuring, scientific writing). They can identify the factors that determine the success of a presentation and give a presentation effectively. They have the ability to identify the tasks of moderators and to use moderation methods in a targeted manner. They can distinguish between basic methods of communication and apply them appropriately for the given situation. They have an overview of communication psychology instruments for steering talks, strategies and tactics of conducting negotiations, as well as conflict management.</p> <p>Students are capable of preparing academic reports and can give oral and written presentations on topics.</p> <p>They are familiar with basic communication methods and can structure meetings and</p>

	provide feedback. They are adept in presentation and moderation.
Module language	German
Module availability	Winter and summer semester

Module 7: Financing and Investments

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are familiar with the customary methods for assessing investment products and have the ability to apply these to simple problems using spreadsheet programs.</p> <p>They are familiar with various forms of financing, financing instruments and financial markets, and they understand how they can be used for selected practical problems. They are also capable of evaluating various financial policies of companies in line with their respective goals.</p> <p>Interdisciplinary skills: Students have the ability to structure and evaluate the fundamentals of financing and investment decisions. They are capable of weighing and evaluating factors and, in the case of uncertainty, making rational decisions.</p>
Module language	German
Module availability	Winter and summer semester

Module 8: Financial and Management Accounting II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students can:</p> <ul style="list-style-type: none"> • Prepare and assess annual financial statements according to German law, • Perform and critically review calculations and operating income according to various methods, • Solve simple optimization problems in business operations. <p>Students are also able to apply the skills they have acquired in the context of case studies and to develop their own solutions.</p>
Module language	German
Module availability	Winter and summer semester

Module 9: Business Law II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students have in-depth knowledge of basic business law and an extended foundation in business law. They can independently identify, classify and analyze areas of civil law that are relevant for business and independently develop case solutions.
Module language	German
Module availability	Winter and summer semester

Module 10: Statistics for Business

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students are able to collect, prepare and evaluate data and present results. They can manage probability distributions in business applications, i.e., quality control, portfolio selection and risk management. They can use techniques to test hypotheses based on data (for example, testing for normal distribution) and perform error estimates. They are able to combine theoretical and statistical approaches.
Module language	German
Module availability	Winter and summer semester

Module 11: Mathematics for Business Applications II: Financial Mathematics and Linear Algebra

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students master methods of financial mathematics as well as linear algebra in order to solve central tasks in economics: evaluation, analysis and optimization. They can apply their skills to case studies from the entire range of business administration and can independently carry out more in-depth and broader mathematical methods. Interdisciplinary skills: Students have the ability to think in line with formal structures.
Module language	German
Module availability	Winter and summer semester

Module 12: Business Information Systems I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (90 min.) with computer exercise
Learning outcomes and skills	Students understand the basic concepts and subjects of business information systems and they can assess and explain their importance for business infonomics. They acquire an overview of the development of this subject, its relationship with other disciplines and its goals. They are familiar with the basic technical design of IT systems, especially in regard to presenting information as data, computer technology, programming and networking, and can take this into account in business activities and decisions. They also know which technical, organizational and project-related aspects are important for designing and implementing IT systems and they can actively use and communicate this knowledge from a technical perspective in relevant IT projects. Interdisciplinary skills: PC-supported academic work, presentation and project management, internet: procurement of information and design
Module language	German
Module availability	Winter and summer semester

Module 13: Marketing, Logistics and Production

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students are familiar with the essential basics of marketing and marketing management as well as materials management, production and logistics, especially in the context of industrial and service companies.

	They have the ability to understand, classify and apply concepts and terms based on central areas of business management and can apply them to specific issues. They can analyze business issues and develop solutions.
Module language	German
Module availability	Winter and summer semester

Module 14: Financial and Management Accounting III

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students can:</p> <ul style="list-style-type: none"> • Apply the fundamentals of accounting according to IFRS, • Analyze annual financial statements and, in particular, generate, interpret and critically review KPIs from annual statements, • Use cost accounting data in planning calculations, • Analyze deviations from target and actual data, • Develop solution proposals for current issues in cost and performance accounting. <p>They are able to apply the skills acquired to current examples from specialist literature and the daily news.</p>
Module language	German
Module availability	Winter and summer semester

Module 15: Taxation

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students master the fundamentals of tax law. They have a thorough overview of the components of selected types of taxation (sales, income, corporation and trade tax).</p> <p>Students are able to develop and present solutions to case examples. In doing so, they make commercial decisions taking taxation issues into account. They also master the most important work methods for expertise in tax law.</p>
Module language	German
Module availability	Winter and summer semester

Module 16: Macroeconomics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students understand the monetary and real interrelationships between the national and international economy. They apply economic thinking to the global economy by presenting the main interrelationships and analyzing and evaluating them in the light of real developments and economic policy.</p>
Module language	German
Module availability	Winter and summer semester

Module 17: Business Information Systems II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are aware of the importance of databases, data protection and data security. This enables them to realistically assess important and security-relevant aspects also with regard to communication systems and to accompany the implementation of corresponding measures from a management perspective.</p> <p>Students have advanced knowledge and understanding of the fundamentals of e-commerce and can assess the importance of business process modelling on a company-related basis and participate productively in the corresponding working groups.</p> <p>Practical skills: database application and spreadsheet practice, familiarity with specific application systems for IT support at a company.</p>
Module language	German
Module availability	Winter and summer semester

Module 18: Interdisciplinary General Studies

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project work (submission period depends on the module) with presentation (time depends on the module)
Learning outcomes and skills	<p>Students expand their subject-specific mindset (theories and methods) through insights into specialist knowledge, methodological skills and the rationale of other disciplines.</p> <p>Students have the ability to:</p> <ul style="list-style-type: none"> • Adopt an interdisciplinary mindset and identify different aspects of a cross-sectional subject, weigh these against each other and view the situation holistically, • Present in understandable terms the contexts of their future profession within the field of different disciplines and social interests and to adeptly present and defend these contexts, • Reflect on the impacts and consequences of their professional and social activities and to draw consequences from this for their own actions, • Develop understanding for mindsets from other disciplines based on specific interdisciplinary tasks and to act in a cooperative manner when dealing with different cultures and value systems. <p>Students learn to apply new methods and skills to specific problems (depending on the module type).</p>
Module language	Variable, depending on the module
Module availability	Winter and summer semester

Module 19: Internship

ECTS Credits (CP) / Workload (h)	30 / 900
Module examination	Term paper (submission period 18 weeks) with presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students are given early career orientation through contact with companies working in specific fields. They apply their theory in practice based on a training plan. They also acquire valuable occupation-specific knowledge for their further studies and Bachelor thesis.</p> <p>Interdisciplinary skills: Communication, conflict resolution, time management, presentation</p>
Module language	German
Module availability	Winter and summer semester

Module 20: Bachelor-Thesis with Colloquium

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Bachelor-Thesis (submission period 8 weeks) with final colloquium (min. 30, max. 45 min.)
Learning outcomes and skills	The Bachelor-Thesis is a supervised thesis designed to demonstrate the candidate's ability to independently examine problems related to an area of their studies according to scientific methods and findings and to present the results of this work in an appropriate manner and within a specified period of time.
Module language	German
Module availability	Winter and summer semester

Module 21: Human Resource and Organization Management I(1st module in the "Human Resource and Organization Management" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students acquire in-depth knowledge of human resource and organization management. They can analyze and categorize current developments. Through the use of case studies, they become familiar with practical methods of organization.</p> <p>Students have the ability to formulate, reflect on and critically compare their own ideas and approaches. They have the ability to independently acquire new knowledge. Guided, independent learning based on comprehensive details regarding required reading, as well as discussions and exercises in the lectures enable students to continuously identify their learning progress.</p>
Module language	German
Module availability	Winter and summer semester

Module 22: Market Research, Market Segmentation and Consumer Behavior(1st module in the "Marketing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	<p>Partial examination: written examination (120 min.) with 75% weighting</p> <p>Partial examination: presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks) with 25% weighting</p>
Learning outcomes and skills	<p>Students are familiar with the term, the main task areas and the sponsors of market research. They have an overview of the approaches used in market research and of the phases in the market research process. They can explain the difference between primary and secondary research and they know which measurement levels and quality criteria of measurement can be distinguished. They are familiar with the main collection methods in practical market research which are used for marketing decisions and in marketing control. Students are familiar with the most important methods of multivariate data analysis.</p> <p>They master the methods used for target group forming/market segmentation in regard to market exploration and market coverage.</p> <p>Students are familiar with the main characteristics and the central issues of consumer behavior research. They know what activating and psychological mechanisms are and they can explain how marketing can use these psychological determinants to influence behavior.</p> <p>Students are able to view and process secondary material named or made available to them and to independently acquire knowledge on this topic. Guided towards self-learning, they regularly perform checks of their learning progress either alone, in a team or in agreement with teaching staff. Students have the ability to assume responsibility in a team, to exchange ideas with others, to take on tasks, to coordinate activities with others and to discuss results. The development of social competence is promoted through team work, while the development of self-competence is promoted by the</p>

	independent study of content in addition to lectures.
Module language	German
Module availability	Winter and summer semester

Module 23: Taxation I

(1st module in the "Corporate Taxation" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Portfolio consisting of: 1. Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks) with 10% weighting 2. Written examination (120 min.) with 90% weighting The examination is passed if at least 50% of the possible number of points has been earned.
Learning outcomes and skills	Students master the most important issues in tax accounting law and in procedural law. They are familiar with the most important provisions and can apply them. Students have the ability to independently understand tax issues using the specified literature and to apply the specialist knowledge acquired to selected case studies. Students are able to clarify open issues within the scope of group work or posing pre-formulated questions to lecturers.
Module language	German
Module availability	Winter and summer semester

Module 24: Management Accounting and Control I

(1st module in the "Management Accounting" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	In addition to the fundamentals of the management accounting theory, students are familiar with the tasks and instruments of management accounting. They can understand and apply behavior-based management accounting in decision-making processes. Furthermore, they have the ability to analyze deviations between target and actual values as a basis for decisions regarding adjustment and correction measures. Students are familiar with the basic principles for assessing concepts of income recognition. They are familiar with different profit concepts, which are relevant both in theory and in practice for profit-sharing and allocation of earnings in hierarchical delegation relationships. They come to know KPI systems as management accountant's tool for information-gathering and coordination. In addition to technical and methodological competence, students also have the ability to present complex topics.
Module language	German
Module availability	Winter and summer semester

Module 25: Asset Pricing

(1st module in the "Financing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Partial examination: Written examination (120 min.) with 67% weighting Partial examination: Project with written essay (submission period 4 weeks) with presentation (min. 15, max. 30 min.) with 33% weighting
Learning outcomes and skills	Students are familiar with the basic methods and principles for the valuation of financial instruments and their most important forms. They have the ability to independently

	apply valuation methods using spreadsheet programs. They are familiar with how financial markets work and have an overview of the financial instruments available on financial markets as well as how they can be used.
Module language	German
Module availability	Winter and summer semester

Module 26: Auditing I

(1st module in the "Auditing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students acquire in-depth knowledge and methodological skills in auditing annual financial statements. Based on methodological and legal requirements, students have the ability to present, analyze, critically examine and classify empirical facts at a company and to defend the position assumed to clients.
Module language	German
Module availability	Winter and summer semester

Module 27: Logistics

(1st module in the "Production Management and Logistics" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students acquire in-depth production management skills and broaden their expertise in logistics. They especially acquire knowledge of production and the function of logistics as part of production as well as in procurement and distribution. They master methods of production planning, production control and quality management. They are also capable of applying procurement strategies, concepts for procurement logistics and the fundamentals of production-synchronous procurement. Furthermore, students can explain the relationships between outbound logistics planning, especially transport planning, and they have an overview of KPIs for outbound logistics. Finally, they are also familiar with the characteristics of disposal logistics.
Module language	German
Module availability	Winter and summer semester

Module 28: Human Resource and Organization Management II

(2nd module in the "Human Resource and Organization Management" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks)
Learning outcomes and skills	Students are familiar with the contents of human resources development. They know the goals and the addressees and they can assess and select tools to promote staff as well as education and skills acquisition. They can identify the relationship between OD and HRD and they understand the importance of organizational change processes and how they work. Students are familiar with typical leadership tasks and they can classify them in the context of the company. They have the ability to analyze approaches to leadership and leadership styles and to assign incentives. They can conduct target agreement and appraisal talks and assess alternative approaches. Students can describe, reflect and weigh their own thought processes and approaches. They have the ability to independently acquire new knowledge. Guided, independent

	learning based on comprehensive details regarding required reading, as well as exercises in the lectures enable students to continuously identify their learning progress.
Module language	German
Module availability	Winter and summer semester

Module 29: Strategic Marketing

(2nd module in the "Marketing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks)
Learning outcomes and skills	Students are familiar with a company's different categories of goals and especially the different categories of marketing goals. They are familiar with the different levels of strategy at a company and how these levels are related to each other. They are familiar with the fundamental tools and analysis methods of strategic marketing; they can apply them in practice and can present and discuss the results in front of other students. Students understand and can apply what is needed to prepare and present academic work.
Module language	German
Module availability	Winter and summer semester

Module 30: Taxation II

(2nd module in the "Corporate Taxation" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Portfolio consisting of: 1. Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks) with 10% weighting 2. Written examination (120 min.) with 90% weighting The examination is passed if at least 50% of the possible number of points has been reached.
Learning outcomes and skills	Students can analyze taxation issues related to company taxation, especially in regard to legal form, and can make decisions based on this. They also understand the tax-related consequences of international business operations. Students have the ability to independently understand tax issues using the specified literature and to apply the specialist knowledge acquired to selected case studies. Students are able to clarify open issues within the scope of group work or using pre-formulated questions to lecturers.
Module language	German
Module availability	Winter and summer semester

Module 31: Management Accounting and Control II

(2nd module in the "Management Accounting" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written essay (submission period 4 weeks) with presentation (min. 15, max. 30 min.)
Learning outcomes and skills	Students can apply the tools of management accounting and interpret the results of deviations between target and actual values in a targeted manner. They are able to define and evaluate the contents of a reporting system, especially based on multi-level and multidimensional contribution margin accounting. Students are able to integrate strategic and operative goals into a management accounting system. They are familiar with portfolio analysis and have insight into the main application areas and tools of globally oriented company management. Furthermore, they are familiar with the strengths and weaknesses of value added concepts relevant to practice and they have the ability to apply these concepts. In addition to skills and methodologies, students are able to explain complex issues and have moderation and communication skills.

Module language	German
Module availability	Winter and summer semester

Module 32: Asset Management

(2nd module in the "Financing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Partial examination: Written examination (120 min.) with 67% weighting Partial examination: Group presentation (min. 5, max. 15 min. per person, max. 60 min. for the whole presentation) with written essay (submission period 2 days) with 33% weighting
Learning outcomes and skills	Students have an in-depth understanding of portfolio theory and are familiar with strategies and instruments used to apply this theory in practical capital investment management. They are also capable of assessing and comparing investment strategies based on key performance indicators. Students can understand and evaluate financial analyses and use this information to make investment decisions in a team. Furthermore, they have the ability to make joint management decisions taking commercial revenue and cost parameters into consideration.
Module language	German
Module availability	Winter and summer semester

Module 33: Auditing II

(2nd module in the "Auditing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	Current questions related to IAS/IFRS New rules by the IASB Discussion of selected IFRS standards Presentation of a sample of a consolidated financial statement pursuant to IFRS Case study on the transition of annual financial statements to IFRS: <ul style="list-style-type: none"> • Performance of purchase price allocation and impairment test in the case of goodwill • Recording and auditing intangible assets on the balance sheet • Recording and auditing provisions on the balance sheet • Recording and auditing financial instruments on the balance sheet Recording and auditing deferred taxes on the balance sheet Broadening and applying the contents of the lecture: More in-depth specific issues in auditing IFRS annual financial statements
Module language	German
Module availability	Winter and summer semester

Module 34: Project

(2nd module in the "Production Management and Logistics" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Project work (submission period 16 weeks) with presentation (min. 15, max. 30 min.)
Learning outcomes and skills	Students strengthen their competence in Production Management and Logistics. They also strengthen their social, technical and methodological skills through practical team work as part of a project. Students have the ability to identify, describe, analyze the situation within a limited period of time and to carve out the problems. They can apply

	methods of project management based on complex supply chain issues. Interdisciplinary skills (50%): Communication and presentation, teamwork
Module language	German
Module availability	Winter and summer semester

Module 35: Labor Law

(3rd module in the "Human Resource and Organization Management" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have a fundamental understanding of German labor law. They have the ability to examine specific issues related to the rights of employees and to develop solutions for such issues. They have the skills to evaluate relevant issues based on selected cases both individually and in a team setting.</p> <p>Discussions, group work and exercises allow students to critically review and compare their own ideas and approaches.</p> <p>They have the ability to independently acquire new knowledge. Guided, independent learning based on comprehensive details regarding required reading, as well as discussions and exercises in the lectures enable students to continuously identify their learning progress.</p>
Module language	German
Module availability	Winter and summer semester

Module 36: Marketing Mix Tools

(3rd module in the "Marketing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	<p>Partial examination: Written examination (120 min.) with 75% weighting</p> <p>Partial examination: Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks) with 25% weighting</p>
Learning outcomes and skills	<p>Students understand the importance, goals, measures and networking of marketing mix tools. They can draw up approaches to design a marketing mix for specific problems. They have developed a sound understanding of what branding means, they are familiar with the central options for action with a view to branding strategies and brand appearance and they are familiar with the most important methods of evaluating the success of a brand. They understand the central decision fields of pricing policy, they know how a price-demand function works and are familiar with the concept of price elasticity of sales. Students acquire a comprehensive overview of communication policy tools. They are familiar with the most important qualitative and quantitative criteria that can help to reach decisions in media planning and advertising budgets. Students are familiar with the most important principles of design (proven in behavioral science) for communications campaigns.</p> <p>Students are able to view and process secondary material named or made available to them and to independently acquire knowledge on this topic. Guided towards self-learning, they regularly perform checks of their learning progress either alone, in a team or in agreement with teaching staff. Students have the ability to assume responsibility in a team, exchange ideas with others, take on tasks, coordinate activities with others and discuss results. The development of social competence is promoted by team work, while the development of self-competence is promoted by the independent study of content in addition to lectures.</p>
Module language	German
Module availability	Winter and summer semester

Module 37: Taxation III(3rd module in the "Corporate Taxation" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks)
Learning outcomes and skills	Students have the ability to independently examine a complex taxation issue while observing the requirements for academic work. They can independently prepare, present and defend an expert report on taxation. Students have the ability to analyze court rulings or standards and to assess these with a view to business decisions. Students are able to clarify open issues within the scope of group work or using pre-formulated questions to lecturers.
Module language	German
Module availability	Winter and summer semester

Module 38: Management Accounting and Control III(3rd module in the "Management Accounting" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students understand management control systems as a package and their effectiveness, especially depending on contingency factors (e.g. strategy, company size and life cycle, and culture). In addition, students understand management accounting from a behavioral perspective and they can design systems accordingly. Students are given an insight into the fundamentals of corporate constitution and corporate governance. They are familiar with the requirements that corporate government places on management accounting, risk management and the design of internal control systems. They are also familiar with the tasks and instruments of investment management accounting and can use these in practice. In addition to skills and methodologies, students have the ability to explain complex issues and also have moderation and communication skills.
Module language	German
Module availability	Winter and summer semester

Module 39: Corporate Finance(3rd module in the "Financing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students have the methodological skills needed to assess financial decisions under uncertainty. They are familiar with financing contracts as well as how they work and they understand the relationship with corporate financing policies. They have the ability to apply methods and tools to specific problems related to corporate financing. Students are also familiar with the most important bank transactions for corporate customers and the important role of banks in corporate financing.
Module language	German
Module availability	Winter and summer semester

Module 40: Auditing III(3rd module in the "Auditing" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Partial examination: Written examination (120 min.) with 67% weighting Partial examination: Written essay (submission period 4 weeks) with presentation (min.

	15, max. 30 min.) with 33% weighting
Learning outcomes and skills	Students acquire profound skills in consolidated accounting and correct accounting with the use of IT. Students develop critical self-awareness in their assessment and evaluation of facts in conjunction with company mergers and the preparation of a consolidated balance sheet. They also have the ability to defend the position taken to clients.
Module language	German
Module availability	Winter and summer semester

Module 41: Information Systems in Logistics

(3rd module in the "Production Management and Logistics" concentration)

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students have the ability to apply concepts and methods in production control and production logistics as well as in quality management and lean production. They are adept in the use of components of computer integrated manufacturing, selected applications in electronic supply chain management, e-Business and e-Procurement in logistics.
Module language	German
Module availability	Winter and summer semester

Module 42: Introduction to Econometrics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Project work with written essay (submission period 12 weeks) with 50% weighting 2. Written examination (60 min.) with 50% weighting The examination is passed if at least 50% of the possible number of points has been reached.
Learning outcomes and skills	Students acquire: <ul style="list-style-type: none"> • An understanding of the application of econometric methods, • Knowledge of economic modelling, • The ability to apply the methods acquired to various practical questions. Interdisciplinary skills: Students have the ability to understand, interpret and methodically evaluate empirical studies from economics and other disciplines (medicine, social sciences, psychology and others). They gain an insight into dealing with various statistical software and receive an initial overview of data sources. They have the ability to process large amounts of data.
Module language	German
Module availability	Winter and summer semester

Module 43: Enterprise Resource Planning (ERP) with SAP and Business Process Management (BPM)

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (90 min.)
Learning outcomes and skills	Students master methods of modelling business processes and to map them in ERP systems, especially in SAP. They can implement business processes from the areas of accounting (e.g. management accounting and/or finance), logistics (e.g. sales, materials management, production planning) and, if necessary, human resources, directly on the computer in the form of case studies.

	Interdisciplinary skills: Students have the ability to examine and critically compare their own ideas and approaches. In particular, they have the methodological skills, especially analysis and synthesis skills, and are able to suitably apply the skills and information acquired. They have the ability to independently identify, systematically analyze and, if necessary, eliminate problems and errors when implementing business processes.
Module language	German
Module availability	Winter and summer semester

Module 44: Business Law

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students acquire a broad basis in business law, especially with regard to company and consumer law; they have the ability to examine special economically relevant issues and to develop solutions. They can evaluate relevant issues based on the cases selected. Interdisciplinary skills: Students can discuss and process issues in a team.
Module language	German
Module availability	Winter and summer semester

Module 45: Internet Tools

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Presentation (min. 15, max. 30 min.) with written examination (submission period 4 weeks)
Learning outcomes and skills	Students have acquired a basic knowledge of and selected profound skills in the creation and operation of Internet applications. In addition to this technical competence, they can also apply commercial concepts to e-business. They have the ability to assess websites and are familiar with internet payment methods and approaches to marketing.
Module language	German
Module availability	Winter and summer semester

Module 46: Change Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project work with written essay (submission period 4 weeks) and presentation (min. 10, max. 30 min.)
Learning outcomes and skills	Students have in-depth knowledge of the theory and practical models of change management. They are familiar with the special nature of different industries when implementing change projects. Using change management methods, they can overcome the challenges that arise in transformation processes and can analyze current developments in order to consider their use now as well as in the future, comparing them against new methods. Using case studies, they gain familiarity with various methods of change management. Students have the ability to examine and critically compare their own ideas and approaches. Through discussions, presentations and group work, they acquire skills and methodologies and develop their social and self-competence. They have the ability to independently acquire new knowledge. Guided, independent learning based on comprehensive details regarding required reading, as well as discussions and exercises in the lectures enable students to continuously identify their learning progress.
Module language	German

Module availability	Winter and summer semester
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Module 47: Analyzing Databases for Business

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written essay (submission period 4 weeks) with presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students can analyze large data volumes in regard to specific commercial issues.</p> <p>They have the ability to interpret the structure of a database.</p> <p>They can generate understandable and clearly arranged outputs of complex data.</p> <p>They are capable of thinking through complex contexts and can prepare and present this issue both in writing and orally for others.</p>
Module language	German
Module availability	Winter and summer semester

Module 48: Entrepreneurship

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students master the fundamentals of entrepreneurship: the specific business administration of risk-bearing entrepreneurship. They also use methods to plan and support start-up processes and innovation processes. They analyze the strengths and weaknesses of start-up projects and evaluate their opportunities and risks. They have specialized skills in regard to:</p> <ul style="list-style-type: none"> • Creative development of business ideas, • Start-up management, • Choice of company and financing form, • Management of technical innovations, • Preparation of business plans, • Examination of business models, • Funding strategies for SMEs, • Institutional and legal framework conditions for start-ups. <p>Students are capable of developing creative approaches to solutions while taking the special role of the entrepreneur into account.</p>
Module language	German
Module availability	Winter and summer semester

Module 49: International Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students gain knowledge, concepts and methodologies related to the management of international and global companies and can apply these skills to practical international management problems and company case studies. Students acquire knowledge, concepts and methodological skills related to international markets and market mechanisms in which international companies operate.</p> <p>Students have the following interdisciplinary skills:</p> <ul style="list-style-type: none"> • Skills needed to plan and implement internationalization and globalization strategies • Ability to independently tackle business issues in internationalization • Ability to think, decide and act for themselves in international and inter-cultural

	<p>work environments</p> <p>Students are able to analyze international markets and, working with others, come up with data and assessment bases for strategic concepts of internationally operating companies. Under supervision, students are able to develop differentiated strategic concepts for international companies. They are capable of evaluating these strategic concepts in regard to their likelihood of success on the market and in terms of the difficulty of their implementation within the company.</p>
Module language	German
Module availability	Winter and summer semester

Module 50: Intercultural Communication

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Presentation (min. 15, max. 30 min.) with written essay (submission period 4 weeks)
Learning outcomes and skills	<p>Students have the ability to:</p> <ul style="list-style-type: none"> • Reflect on their own thinking and behavior in a cultural context, • Recognize, understand and classify cultural attitudes and behaviors, • Act in a sensitive and goal-oriented manner in a multicultural environment. <p>In detail, students can:</p> <ul style="list-style-type: none"> • Describe and understand the basic cultural definitions, models and concepts, • Distinguish between corporate culture and national culture and recognize interrelationships, • Identify and describe phenomena of cultural diversity, • Explain concepts of cultural diversity, • Examine and apply different verbal and non-verbal communication styles, • Reflect on different styles of conflict management, • Reflect on the different understanding of leadership and the roles of managers, employees and of business partners in a cultural context, • Reflect on personnel functions such as personnel selection, deployment, development and management in an intercultural context.
Module language	German
Module availability	Winter and summer semester

Module 51: Business Ethics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Presentation with discussion (min. 15, max. 30 min.) with written essay (submission period 4 weeks)
Learning outcomes and skills	<p>Students have the ability to:</p> <ul style="list-style-type: none"> • Distinguish between ethics and morality, • Describe and apply ethical theories and principles, • Describe and apply strategies and instruments of ethics management. <p>Thanks to this knowledge, they are:</p> <ul style="list-style-type: none"> • Sensitive to ethical issues in companies and are able to recognize and grasp the complexity of ethical issues, • Able to make and reflect on decisions in ethical dilemmas and identify conflicts of interest within a company, • Able to formalize and assess the role of incentives, information asymmetries and conflicts of interest within companies and between business entities, • Able to understand and apply corporate management concepts in connection with

	financing and market relations.
Module language	German
Module availability	Winter and summer semester

Module 52: Foreign Language I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Written examination based on language exercises (60 min.), 70% weighting 2. Presentation based on language exercises (min. 5, max. 10 min.), 30% weighting The examination is passed if at least 50% of the total score is achieved
Learning outcomes and skills	Students are able to communicate orally and in writing in the foreign language and to use the language in professional situations. They master this to the level of competence in the corresponding language as indicated in the module description. Students also practice using the language in a team. For a detailed description of the skills, see the respective module description.
Module language	Variable, depending on the module
Module availability	Winter and summer semester

Module 53: Foreign Language II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Written examination based on language exercises (60 min.), 70% weighting 2. Presentation based on language exercises (min. 5, max. 10 min.), 30% weighting The examination is passed if at least 50% of the total score is achieved
Learning outcomes and skills	Students are able to communicate orally and in writing in the foreign language and to use the language in professional situations. They have mastered this to the level of competence in the corresponding language as indicated in the module description. Students also practice using the language in a team. For a detailed description of the skills, see the respective module description.
Module language	Variable, depending on the module
Module availability	Winter and summer semester

Module 54: Foreign Language III

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Written examination based on language exercises (60 min.), 70% weighting 2. Presentation based on language exercises (min. 5, max. 10 min.), 30% weighting The examination is passed if at least 50% of the total score is achieved
Learning outcomes and skills	Students are able to communicate orally and in writing in the foreign language and to use the language in professional situations. They have mastered this to the level of competence in the corresponding language as indicated in the module description. Students also practice using the language in a team. For a detailed description of the skills, see the respective module description.
Module language	Variable, depending on the module
Module availability	Winter and summer semester

Module 55: Foreign Language IV

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Written examination based on language exercises (60 min.), 70% weighting 2. Presentation based on language exercises (min. 5, max. 10 min.), 30% weighting The examination is passed if at least 50% of the total score is achieved.
Learning outcomes and skills	Students are able to communicate orally and in writing in the foreign language and to use the language in professional situations. They have mastered this to the level of competence in the corresponding language as indicated in the module description. Students also practice using the language in a team. For a detailed description of the skills, see the respective module description.
Module language	Variable, depending on the module
Module availability	Winter and summer semester