

Excerpts

of

Module Descriptions

for the Bachelor's degree program in

Public and Non-Profit Management

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.

Table of contents

Module Descriptions	3
Module 1: Financial Accounting.....	3
Module 2: Fundamentals of Business and Economics.....	3
Module 3: Business Statistics	3
Module 4: Key Competencies – Study Skills and Management Skills.....	4
Module 5: Basics of Law.....	4
Module 6: Management Accounting.....	4
Module 7: Economics.....	5
Module 8: Business Information Systems.....	5
Module 9: Legal Drafting.....	5
Module 10.1: Business English	6
Module 10.2: Business French.....	6
Module 11: Economic Sociology and Ethics / Political Economy.....	6
Module 12: Public Finance	7
Module 13: Management of Non-Profit Organizations	7
Module 14: Human Resources, Organization and Marketing	7
Module 15: Corporate Finance.....	8
Module 16: Process and Project Management / Quality Management	8
Module 17: Introduction to Taxation	9
Module 18: Interdisciplinary General Studies.....	9
Module 19: International and National Business Law	9
Module 20: Project: Establishing NPOs.....	10
Module 21: Change Management	10
Module 22: Human Resources and Labor Law	11
Module 23: Study in Practice.....	11
Module 24: Reflection on Theory-Practice Transfer.....	11
Module 25: Bachelor-Thesis with Colloquium.....	12
Module 26: Sustainable Resource Management I.....	12
Module 27: Sustainable Resource Management II.....	12
Module 28: Sustainable Resource Management III	13
Module 29: Financial Management I.....	13
Module 30: Financial Management II	14
Module 31: Financial Management III	14

Module Descriptions

Module 1: Financial Accounting

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have a basic understanding of double-entry bookkeeping, balancing and assessment, and analyzing annual financial statements, with a specific focus on state-owned enterprises.</p> <p>Students know the most important regulations of financial accounting and are familiar with the special features of financial reporting in state-owned enterprises. They are able to draw up a standard annual financial statement, recognize specific problems and analyze the basic ideas involved.</p> <p>Students are able to present reasons for their decisions and apply objective criteria to their calculations.</p>
Module language	German
Module availability	Winter semester

Module 2: Fundamentals of Business and Economics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are familiar with the basic methods used in business administration and economics. They are able to recognize basic differences and similarities between for-profit organizations, non-profit organizations and organizations in the public sector. They understand the need to adapt management methods and instruments to the given conditions.</p> <p>Students understand the overall importance of division of labor and the fundamental difference between public and private sector enterprises in various economic systems.</p> <p>Students are able to understand and discuss questions regarding business administration and economics.</p>
Module language	German
Module availability	Winter semester

Module 3: Business Statistics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (180 min.)
Learning outcomes and skills	<p>Students master statistical methods for analyzing and solving key planning and decision-making problems in the public sector. They are able to independently apply problem-solving analyses accordingly. Students can prepare and evaluate descriptive data as well as critically assess the evaluations of third parties. They are familiar with the providers of official statistics and their importance in the public sector.</p> <p>Students are able to think both analytically and in formal structures. They can assess and discuss statistics.</p>
Module language	German
Module availability	Winter semester

Module 4: Key Competencies – Study Skills and Management Skills

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Oral presentation (min. 15, max. 30 min) with written essay (submission period 6 weeks)
Learning outcomes and skills	<p>Students are able to correctly apply methods of scientific research to their work (literature review, citations, structure, academic writing). They understand the criteria for successful presentations and can apply these criteria effectively when presenting. They are able to assume a moderator role and apply successful facilitation techniques. Students can apply different communication strategies required in diverse situations. They have an overview of communication psychology skills to control discussions, and have strategies for negotiation and conflict resolution.</p> <p>Students can submit scientific papers and present topics both orally and in written format.</p> <p>They know communication techniques and can lead structured discussions and provide feedback.</p> <p>Students demonstrate presentation and moderation skills.</p>
Module language	German
Module availability	Winter semester

Module 5: Basics of Law

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (180 min.)
Learning outcomes and skills	<p>Students have general knowledge of the structure and systematics of private and public law and are able to apply this knowledge in simple situations. They can use legal methods to work on legal issues based on standard scenarios in public and non-profit management.</p> <p>Students learn to analyze complex sets of rules and gain insight into management-specific decision-making processes in the public sector. They are able to evaluate information critically and determine its significance in the respective organization, taking into consideration their own sphere of influence. Students develop the competence to exercise discretion in weighing up the various interests in different legal areas of the public and non-profit sector.</p>
Module language	German
Module availability	Winter semester

Module 6: Management Accounting

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students master the fundamental concepts of cost accounting. They are familiar with cost-type and cost-center accounting, can calculate product costs and determine the operating result using different methods to assess performance. In addition, students are able to apply the basic methods of cost accounting as a tool for monitoring the efficiency of public enterprises, administrations and NPOs. They are familiar with decision-oriented methods of cost accounting and performance calculations and can solve straightforward problems using theoretically sound solutions.</p> <p>Students use case studies to understand and implement the basic principles of management accounting.</p> <p>Moreover, students are able to present their decisions convincingly and test them using critical tests in their calculations.</p>
Module language	German

Module availability	Summer semester
---------------------	-----------------

Module 7: Economics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are able to:</p> <ul style="list-style-type: none"> • Apply standard models of micro and macroeconomics, • Assess the importance of models for making decisions in economic and social policy, • Evaluate economic policy frameworks and measures. <p>Students acquire overall competence in academic thinking, applying abstract and mathematical models, analyzing connections and using specialist literature and media to form their own opinions.</p>
Module language	German
Module availability	Summer semester

Module 8: Business Information Systems

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination with PC task (90 min.)
Learning outcomes and skills	<p>Students know basic contexts of hardware, software and networks. They are able to identify problems and needs of users of enterprise software and can communicate this information to management and IT professionals. They can contribute to the development of IT-based solutions for operational tasks. Students are able to apply their knowledge in problem situations.</p>
Module language	German
Module availability	Summer semester

Module 9: Legal Drafting

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Written examination (180 min.)
Learning outcomes and skills	<p>Students have in-depth, advanced knowledge in specific areas, such as private law and problems in public and non-profit management. They are able to apply case-oriented strategies and contribute to an efficient legal environment and ensure legal compliance and sustainability. They have a systematic understanding of administrative law and administrative rules as well as the respective underlying values.</p> <p>Students master legal methodology. They are able to recognize specific problems in the public sector and respond appropriately. They can explain their acquired knowledge to other stakeholders in the public and non-profit sectors and solve problems together with them (possibly using ideas from case studies).</p>
Module language	German
Module availability	Summer semester

Module 10.1: Business English

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Partial examination: Written examination (90 min.) with 50% weighting (1 st semester) Partial examination: Written examination (90 min.) with 50% weighting (2 nd semester)
Learning outcomes and skills	Students are able to: <ul style="list-style-type: none"> • Understand the main ideas of complex texts regarding concrete and abstract business-related issues, • Take notes on orally delivered specialist and academic content, • Follow discussions on specialist topics, • Express themselves in English to the extent that they can hold normal conversations with native speakers, • Discuss advantages and disadvantages of standpoints relating to current affairs, • Express their opinions on a variety of topics spontaneously and in detail.
Module language	English
Module availability	Winter semester

Module 10.2: Business French

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Partial examination: Written examination (90 min.) with 50% weighting (1 st semester) Partial examination: Written examination (90 min.) with 50% weighting (2 nd semester)
Learning outcomes and skills	Students have basic French language skills at A1 level (CEFR) and are able to: <ul style="list-style-type: none"> • Form simple sentences about general topics relating to their studies and everyday life (e.g. introducing oneself, talking in simple terms about one's home and family), • Write and read simple notes, short messages and enquiries and fill in forms with personal data, • Understand basic cultural and social aspects of French-speaking countries, • Recognize phonetic differences among native speakers from various French-speaking countries, • Reflect on their own learning process and apply relevant strategies.
Module language	French
Module availability	Winter semester

Module 11: Economic Sociology and Ethics / Political Economy

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Term paper (submission period 6 weeks)
Learning outcomes and skills	Students have basic knowledge of economic sociology, economic ethics and political economy. Students are able to reflect on relevant concepts and theories and apply them to practical issues. Students can analyze, understand and evaluate trends and developments in political and economic systems together with the people involved. Students are able to understand decisions made with regard to corporate responsibility and assess the consequences which financial and administrative actions have for companies, employees, the environment and other areas. Students are able to recognize ethical conflicts and judge how such conflicts can be solved.
Module language	German

Module availability	Winter semester
---------------------	-----------------

Module 12: Public Finance

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students acquire knowledge about the operating conditions of the public sector and the influence of fiscal measures on private sector decisions. They also get to know the legal basis, basic concepts and instruments of the state budget.</p> <p>Students develop competencies with regard to the state budget and are able to apply the respective instruments to specific circumstances. In particular, students can develop their own planning concepts, deal with budgetary notes, assess the effects of business transactions and analyze existing planning concepts.</p>
Module language	German
Module availability	Winter semester

Module 13: Management of Non-Profit Organizations

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are familiar with the most important conceptual, theoretical, conceptual and empirical foundations of new public management, nationally and internationally. They are familiar with the peculiarities of the public sector with regard to efficient and effective management. Students can critically reflect on the concepts presented and apply them to concrete practical case studies.</p> <p>Students are familiar with the basic management areas and the current problem areas of the management of non-profit organizations. They master the common instruments and methods of the individual subject areas and can apply them effectively in a non-profit context. The students work intensively on one topic area intensively and gain the ability to reflect on their work.</p> <p>Students strengthen their analytical skills by working on small case studies in class and presenting the results. Discussions after the presentations allow for a critical reflection of the contents as well as a comparative classification of one's own presentation style.</p>
Module language	German
Module availability	Winter semester

Module 14: Human Resources, Organization and Marketing

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students can classify human resource management and organization within the context of corporate governance. They know the characteristics and current challenges regarding organization and human resource management in the public sector. They are familiar with the fundamentals, objectives and priorities in contemporary human resources and are able to apply basic information to the specifics of the public sector, including human resource and organizational changes associated with increasing privatization within it. Students can classify organization as a management task and have basic knowledge of organizational structures, including an overview of functions within process organization. Additionally, they can specify the functions and procedures of human resource management and identify measures of employee benefits regarding their potential application in the public sector.</p> <p>Students are able to classify marketing in the context of business administration and corporate governance. They are aware of the essential concepts of marketing as well as</p>

	<p>specific aspects of service marketing and non-profit marketing. They also know the marketing characteristics and requirements of the public sector and understand the standard marketing mix instruments (product, price, promotion and place).</p> <p>Students reflect on and compare information through discussions, presentations and group work. By the end of the module, students have developed methodological, social and personal skills.</p>
Module language	German
Module availability	Winter semester

Module 15: Corporate Finance

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students know common methods for evaluating investment projects and can apply these methods to simple problems using spreadsheets. They know different types of financing, financial instruments and financial markets, and understand how they can be practically implemented to solve selected problems. Students can also assess various financial policies with regard to respective objectives.</p>
Module language	German
Module availability	Winter semester

Module 16: Process and Project Management / Quality Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Term paper (submission period 4 weeks) with presentation (min. 15 min., max. 30 min.)
Learning outcomes and skills	<p>Students acquire basic principles of project management and have the knowledge/skills to initiate, plan, manage, control, document and complete projects. Students also have knowledge of strategic management processes and can use practically oriented tools. They have a firm understanding of project and process management methods and challenges in transformation processes through both the privatization of services of general interests, as well as in municipal ownership of privatized objects.</p> <p>They are able to:</p> <ul style="list-style-type: none"> • Record, represent and model business processes in (public) enterprises and administration with regard to evaluation of intended outcomes, • Optimize business processes by redesigning organizational measures, • Recognize and improve the influence of organizational conditions on operational targets, • Apply basic methods for process improvement. <p>Students know the basics of quality management as well as established quality management methods and tools.</p> <p>They can:</p> <ul style="list-style-type: none"> • Understand the importance of quality, • Define quality, quality management and quality management systems, • Understand the development of quality management, • Apply basic methods of quality management. <p>Students are able to apply concepts learned in specific projects and develop solutions in teams.</p>
Module language	German
Module availability	Winter semester

Module 17: Introduction to Taxation

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have knowledge of tax law, specifically the fiscal position of public enterprises. They are familiar with the basic duties of taxpayers, specifically documentation requirements, deadlines and dates. They are able to assess tax implications of business transactions and estimate specific tax identification calculation systems, along with associated forms. They are able to classify fiscal problems in discussions in literature and use jurisdiction to arrive at adequate solution proposals.</p> <p>Students are able to critically reflect and compare their own practices and procedures. They also develop technical and methodological skills, as well as social and personal skills, through discussions, presentations and group work. They are able to independently seek out new information. Students continuously review their learning process, both together and individually, as part of the course readings, discussions and exercises.</p>
Module language	German
Module availability	Summer semester

Module 18: Interdisciplinary General Studies

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project work (submission period: variable, depending on the module type) including a presentation.
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 to weigh these against each other and view the situation holistically, • Present the contexts of their future profession in understandable terms 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 an 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 type
Module availability	Summer and winter semester

Module 19: International and National Business Law

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Oral examination (min. 30, max. 45 min.)
Learning outcomes and skills	<p>Students gain knowledge of national and international business law (also with European law implications), corporate and organizational law and public commercial law. They are able to identify and analyze practical problems in these areas. They acquire practice-oriented skills to solve problems in the public sector in an international context, taking into account a number of economic and political interests and involving the participation of various stakeholders.</p> <p>Students can argue different legal positions and interests in the above areas.</p>

Module language	German
Module availability	Summer semester

Module 20: Project: Establishing NPOs

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	<p>Partial examination: Project work (submission period 12 weeks) with 50% weighting (4th semester)</p> <p>Partial examination: Group presentation of project work (min. 10 min./person, max. 60 min. for entire presentation) with 50% weighting (5th semester)</p>
Learning outcomes and skills	<p>Students are given the opportunity to apply theoretical methods and contents to practical tasks. They work with fundamental management units and current and challenging problems for management of non-profit organizations through specific case studies. They demonstrate the use of common tools and methods on various topics.</p> <p>Students design and create a virtual business plan as realistically as possible. They are able to create a final report that is consistent in form and content and present information in an interesting and comprehensive manner.</p> <p>Students learn teamwork through working in groups to choose a specific type of NPO and create and present a business plan with its own content, structure and prioritization.</p> <p>In addition to learning teamwork, they are able to communicate and present solutions to problems in a professional manner.</p> <p>Students acquire self-awareness and are able to reflect on their actions in a group setting.</p> <p>Lectures and presentation techniques are enhanced.</p>
Module language	German
Module availability	Summer semester

Module 21: Change Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Presentation (min. 15, max. 30 min.) with a written report (submission period 4 weeks)
Learning outcomes and skills	<p>Students have in-depth knowledge of theories and best practices in change management. They are familiar with the specifics of implementing change projects in the public sector and for non-profit organizations. They deal with methods of change management and cope with challenges of the transformation process, both through the privatization of public welfare services and in the municipal ownership of privatized tasks. They can analyze and classify current developments in the public, private and non-profit sectors and can contribute forward-looking, new methods to the public sector. Through case studies, students familiarize themselves with various techniques and methods of change management.</p> <p>Students are able to contribute and compare their own thoughts and approaches. They develop technical and methodological expertise as well as social and personal skills through discussions, presentations and group work.</p> <p>They are able to gain knowledge independently. Guided, independent learning using required reading as well as discussions and practice exercises in class allow the students to continually recognize their learning progress.</p>
Module language	German
Module availability	Winter semester

Module 22: Human Resources and Labor Law

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 resources in general and, in particular, in the public sector. They can analyze and classify current developments and learn about new forms of recruitment and selection, performance-oriented remuneration systems, modern job-related time management, current methods of employee assessment, internal and external lay-off of personnel and contemporary leadership styles. Students learn how to apply their newly acquired knowledge in the public sector. They are in a position to recognize and assess staff-related consequences following privatization measures.</p> <p>Students learn about the rights of employees in organizations in both the private and public sector. They are informed about the details of labor law and are able to apply this knowledge in specific cases. With regard to contract law, students are aware of the individual rights and duties of the parties involved and can assess the effects of such conditions.</p> <p>Students learn to reflect on their actions and acquire additional skills in social competence through discussions, presentations and group work.</p>
Module language	German
Module availability	Winter semester

Module 23: Study in Practice

ECTS Credits (CP) / Workload (h)	30 / 900
Module examination	Field report (submission period 18 weeks) with an oral presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students receive an opportunity to apply theoretical concepts and methods of study in practice early on in their academic careers. They gain experience in typical operations, relationships and organizational structures in the public and non-profit sector. Students orientate themselves to their chosen fields and familiarize themselves with career-related tasks, procedures and processes of organizations in the public sector. Students reflect on their experiences in two accompanying seminars. Additionally, they begin to think about ideas for their bachelor thesis. By reflecting on their professional practice, students can better use theoretical content and methods to prepare for their future professional and occupational activities.</p> <p>Students are able to communicate appropriately in different situations in the workplace, work in teams, manage conflicts and report on progress made. They can apply time management and self-management techniques.</p>
Module language	German
Module availability	Summer semester

Module 24: Reflection on Theory-Practice Transfer

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Presentation (min. 15, max. 30 min.) with written report (submission period 4 weeks)
Learning outcomes and skills	<p>Students are able to recognize and analyze current theoretical developments and classify them in their respective fields of practice. They understand the aspects of an academic and professional education and can apply methodological skills in a practical context. They are able to reflect on management procedures in public administration, public companies and consulting firms.</p> <p>Students gain technical and methodological expertise as well as social and personal skills through discussions, presentations and group work.</p> <p>They are able to think autonomously and reflect on their own progress in theory with</p>

	<p>the goal to transfer their knowledge to a practical context.</p> <p>Additionally, students can report accurately and analytically on their theoretical and practical experience. They are able to reflect on their studies and give systematic ideas for revising the study program and module content. Furthermore, they are in a position to suggest ways in which the public sector and the NPOs can apply current theoretical insights in practice.</p>
Module language	German
Module availability	Winter semester

Module 25: Bachelor-Thesis with Colloquium

ECTS Credits (CP) / Workload (h)	15 (12 for the Bachelor thesis, 3 for the colloquium) / 450
Module examination	Bachelor thesis (submission period 8 weeks) with a final colloquium (min. 30, max. 45 min.)
Learning outcomes and skills	<p>The Bachelor thesis is a supervised work in which students show evidence that they are able to solve problems relating to their study course and use academic methods and insights to communicate and present appropriate results.</p> <p>The topic should be interdisciplinary; however, a significant focus on public management is required. The Bachelor thesis must be submitted in written form.</p>
Module language	German
Module availability	Winter and summer semester

Module 26: Sustainable Resource Management I

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Presentation (min. 15, max. 30 min.) with a written report (submission period 6 weeks)
Learning outcomes and skills	<p>Students are able to analyze the multidimensional objectives and conditions of utilities and waste management companies. Based on these analyses, students can make adequate strategic and operational business decisions and justify them to stakeholders. They are able to transfer international developments to regional and local issues and take part in discussions on the further development of the legal framework.</p>
Module language	German
Module availability	Summer semester

Module 27: Sustainable Resource Management II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students learn about the institutional structure, sustainability and need for reform of the German social security system. This is set against the background of theories of market failure, changing values and challenges of social and demographic change.</p> <p>Students develop a well-informed and theoretically sound standpoint concerning social security and can recognize the need for reform and evaluate reform efforts.</p> <p>Additionally, students are sensitized to a wide range of social issues.</p>
Module language	German
Module availability	Winter semester

Module 28: Sustainable Resource Management III

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Presentation (min. 15, max. 30 min.) with written report (submission period 6 weeks)
Learning outcomes and skills	<p>Students understand the importance of sustainable human resource management. They are aware of the fact that developing and maintaining forward-thinking skills while taking social values into account is crucial to both the private and public sector. They recognize the need for sustainability and can apply relevant procedures and instruments to support human resource management in this context. Students can assess the extent to which these measures can be applied to the public sector and judge the impact of privatization in the public sector in terms of sustainable HR management.</p> <p>Students are familiar with the dimensions, respective aims, actors and relevant areas of sustainable economic policy. They recognize the relationship between environmental issues and economic problems. They understand price determination in markets with finite natural resources. They learn the possibilities of internalizing external effects through environmental policies. Students get to know other policies in connection with sustainability (e.g. sustainable financial, social, structural, growth and education policies). Using the theoretical and empirical concepts they have learned, students are able to understand academic texts about current research on the one hand and evaluate economic policy solutions on the other hand. Additionally, they acquire basic skills for developing their own reform policies.</p> <p>Students are able to reflect on their personal observations and actions. Students obtain technical and methodological expertise together with social and personal skills through extensive discussions, presentations and group work.</p>
Module language	German
Module availability	Winter semester

Module 29: Financial Management I

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	<p>Partial examination: Presentation (min. 10, max. 30 min.) with written report (submission period 2 weeks) with 50% weighting</p> <p>Partial examination: Presentation (min. 10, max. 30 min.) with written report (submission period 2 weeks) with 50% weighting</p>
Learning outcomes and skills	<p>Students have in-depth knowledge of the issues involved in financial and management accounting and reporting for organizational units that are primarily dedicated to these tasks.</p> <p>They can assess the impact of specific transactions on financial reporting and create individual components in this regard.</p> <p>They are in a position to analyze the goals and statements of financial reporting.</p> <p>They are able to structure controlling concepts and reporting systems and apply controlling instruments to situations appropriately.</p> <p>They can successfully analyze complex problems, work out different dimensions and conflicting interests and present acceptable solutions both orally and in writing; additionally, they can describe arguments and appropriate counterarguments.</p>
Module language	German
Module availability	Summer semester

Module 30: Financial Management II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students know the special features of tax law regarding economic activities in the public sector and the legal requirements pertaining to non-profit organizations.</p> <p>They can assign relevant issues to tax law, work out acceptable courses of action and present well-balanced arguments.</p> <p>Students are familiar with the general conditions of public enterprises and can weigh up the pros and cons of specific decisions within the organization taking given conditions and priorities into account.</p> <p>They are in a position to carry out tasks of an advisory and controlling nature concerning management of investments.</p> <p>They are able to acquire new knowledge independently by taking advantage of legal databases and making use of jurisprudential methods.</p>
Module language	German
Module availability	Winter semester

Module 31: Financial Management III

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are familiar with the different tasks and organizational forms of internal audits, revision and auditing, and are familiar with the respective fundamentals.</p> <p>They know various alternative forms of financing, such as sponsorship, fund-raising, crowdfunding and foundations as well as the taxation thereof. Thus they are able to use other forms of financing to conceptualize, organize and develop alternative sources of funding, possibly with the help of new media.</p> <p>They can perform and document specific auditing tasks based on practice-oriented issues and also report on them both in written form and orally.</p> <p>In case of doubt, they are able to justify their standpoint and deal with counterarguments adequately.</p> <p>Students are in a position to acquire further knowledge independently.</p>
Module language	German
Module availability	Winter semester