Module Manual

Bachelor European Business Studies (EB)

Module Manual Study beginning at OTH Regensburg

Version:
New course programme Study Regulations July 2020 (Studien- und Prüfungsordnung vom 28. Juli 2020)

2021-03-12
Notice for classes in summer semester 2021
Due to the current Covid-19 situation, all lectures and classes will be taught in digital forms. The lecturers of each module will inform the students about the detailed concept for the respective module.

Notice for examinations in summer semester 2021
Due to the current Covid-19 situation, it is possible that examination forms will be adapted to current developments. The forms of examination can differ from the forms of examination defined in the study and examination regulations and in the module descriptions. The lecturers of each module will inform the students about the detailed concept for the respective module.
Content

Modules at OTH Regensburg
Statistics ........................................................................................................................................... 5
Bookkeeping and Accounting ......................................................................................................... 8
Introduction to Business Studies .................................................................................................. 11
Foundation Economics .................................................................................................................. 13
Foundation IT .................................................................................................................................. 16
Business Language and Scientific Working in the Host Country ................................................ 18
European Economy and Culture ................................................................................................... 26
Business Language 2 and Cross-Cultural Competence .............................................................. 28
Business Plan Writing .................................................................................................................... 35
Foundation Business Law ............................................................................................................. 39
Cost Accounting ............................................................................................................................ 41
Mathematics ................................................................................................................................... 44

Modules at Partner University
Courses at Partner University (Semester 3 and 4) ...................................................................... 48

Modules at OTH Regensburg
International Management ............................................................................................................ 88
Economic Policy ............................................................................................................................. 97
International Economics ............................................................................................................... 100
Decision Making and Communication ....................................................................................... 104
Study Option Finance .................................................................................................................... 109
Study Option Marketing ................................................................................................................ 122
Study Option Logistics .................................................................................................................. 130
Study Option Human Resource Management and Leadership ................................................ 142
Study Option Project Management ............................................................................................. 152
Study Option Advanced Taxation and Auditing ........................................................................ 161
Study Option Accounting and Controlling .................................................................................. 170
Study Option Technology and Management ............................................................................... 178
Specialised Elective in Business ................................................................................................. 188
Bachelor Thesis ............................................................................................................................ 190
First Placement Semester ............................................................................................................ 192
Second Placement Semester ....................................................................................................... 197
Modules at OTH Regensburg
<table>
<thead>
<tr>
<th>Module number</th>
<th>Module title</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Statistics (Betriebsstatistik)</td>
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</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tbody>
<tr>
<td>SK</td>
<td>1</td>
<td>6</td>
<td>every academic year (winter semester)</td>
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<table>
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<th>Tuition type</th>
<th>Module language</th>
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<tbody>
<tr>
<td>Prof. Dr. Schreck</td>
<td>Seminar-style tuition with exercises</td>
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<table>
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<th>Lecturer</th>
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<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Schreck</td>
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<td>1 semester</td>
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</table>

Access requirements
n/a

Learning outcomes

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

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

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

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

**Subject skills**

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

**Method skills**

Students can also professionally and methodically handle a set of statistical tools and competently apply their analytical skills (2). The students are capable of implementing the statistical methods with a pertinent tool like Excel (1).
### 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, Springer Verlag

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

**Recommended reading**

Bourier, Günther: Beschreibende Statistik, Gabler

Bourier, Günther: Wahrscheinlichkeitsrechnung und schließende Statistik, Gabler

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

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

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

**Latest edition**

### Teaching and learning methods

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

Learning videos on all topics (flipped classroom possible)

Unsupervised exercises with solutions for monitoring progress; control questions

Use of educational software: Microsoft Excel

Lecture with Powerpoint slides or projector slides – occasional handouts

Independent project work by students on specific aspects of the lecture
| Type of examination/Requirements for the award of credit points | Written examination  
| Duration: 120 minutes |
| Other information | - |
| ECTS Credits | 7 |
| Workload | 210 hours  
Contact/attendance time: 90 h  
Additional work: 120 h |
| Weighting of the grade in the overall grade | 3.5 |
Module number
02
Module title
Bookkeeping and Accounting
(Buchführung und Bilanzierung)

Code
BBI
Semester
1
Number of WSH
4
Module offered
ev\-\every academic year
(winter semester)

Module coordinator
Prof. Dr. Koss
Tuition type
Seminar-style tuition with exercises
Module duration
1 semester

Lecturer
Prof. Dr. 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:

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

Social skills
Students are able to communicate accounting issues (1).

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

Students will have understood accounting as the utmost important tool to measure commercial success (1).

### Content

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

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

### Literature

**Required reading**

Koss: Bilanzen lesen und verstehen

**Codes:**

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

**Recommended reading**

Further case studies and other sources of information will be provided by the lecturer

### 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
  - Duration: 90 minutes

### Other information

-
<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tr>
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<td></td>
<td>Additional work: 90 h</td>
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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. Goertzen  
Tuition type  
Seminar-style tuition with exercises  
Module duration  
1 semester  
Lecturers  
Prof. Dr. Dr. Goertzen  
Prof. Dr. Höschl  
Compulsory/Elective  
Compulsory  
Module language  
German  
Access requirements  
n/a  
Learning outcomes  
The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:  
• Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested  
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The competence level of the respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.  
On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:  
Subject skills  
Students gain knowledge of the framework within which companies can operate commercially (1). In addition, students gain the ability to recognize how business decisions have to be prepared (1).  
Social skills  
Students can contribute appropriate views and ideas on planning and decision making (1). They are able to present reasoned arguments to a target group (1).  
Method skills  
Students acquire commercial and legal thinking and reasoning techniques that enable them to select targeted solutions from a set of alternative choices of action (1).  
Personal skills  
Students are able to deal with economic problems independently (1). They possess independence, criticism and discussion skills (2).
Content

- Introduction to the problem of the choice of legal form
- Basic principles of tax law
- Principles of company law
- Basics of business valuation and corporate acquisition
- Basics of business accounting (accounting, annual financial statement, cost accounting, financial plan)
- Fundamentals of corporate governance
- Fundamentals of insolvency
- Basic concepts and terminology of business administration
- Basic issues in the key functions of a corporation
- Introduction to employment, industrial and work context of human relations
- Basic process, planning and control aspects of operations management

Literature

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

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

Latest edition

Teaching and learning methods
Seminar-style tuition with exercises

Type of examination/Requirements for the award of credit points
Written examination
Duration: 90 minutes

Other information

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<td>Contact/attendance time: 60 h</td>
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<td>---------------</td>
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<tr>
<td>04</td>
<td>Foundation Economics (Grundlagen der Volkswirtschaftslehre)</td>
<td>VW</td>
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<thead>
<tr>
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<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Weiss</td>
<td>Seminar-style tuition with exercises</td>
<td>1 semester</td>
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<thead>
<tr>
<th>Lecturer</th>
<th>Compulsory/Elective</th>
<th>Module language</th>
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<tbody>
<tr>
<td>Prof. Dr. Weiss</td>
<td>Compulsory</td>
<td>German</td>
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Access requirements
n/a

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

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

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

**Subject skills**
Students understand 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).

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

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

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

<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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<td>Duration: 90 minutes</td>
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Other information -
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<th>ECTS Credits</th>
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<tr>
<td>---------------</td>
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</tr>
<tr>
<td>05</td>
<td>Foundation IT (IT-Grundlagen)</td>
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<th>Compulsory/Elective</th>
<th>Lecturers</th>
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<th>Learning outcomes</th>
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The competence level of respective qualification goal is represented by the corresponding number (1, 2 or 3) in the competence descriptions below.

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

**Subject skills**

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

**Social skills**

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

**Method skills**

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

**Personal skills**

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

### Literature

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

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

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

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

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tr>
<td>06</td>
<td>Business Language and Scientific Working in the Host Country (Wirtschaftssprache und akademisches Arbeiten im Zielland)</td>
<td>EN1</td>
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<td></td>
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<td>FR1</td>
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<tr>
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<th>Tuition type</th>
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<tbody>
<tr>
<td>Hager M.A.</td>
<td>Seminar</td>
<td>2 semesters</td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Courses</th>
<th>Access requirements</th>
</tr>
</thead>
</table>
| Hager M.A. Schönauer M.A. Rohleder | 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 | Decision for Module EN, FR or SP through choice of Partner University |

<table>
<thead>
<tr>
<th>Course description</th>
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</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Content</th>
</tr>
</thead>
</table>
| • 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 |

<table>
<thead>
<tr>
<th>Type of examination/ Requirements for the award of credit points</th>
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</table>
| Portfolio, consisting of:  
Semester 1: Written examination  
Duration: 60 minutes (50 %)  
Semester 2: Course work (50 %) |
<table>
<thead>
<tr>
<th>ECTS Credits</th>
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<tbody>
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<tr>
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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
Rohleder

Tuition type
Seminar

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

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

Method skills
Students are capable of working on English texts and small projects independently and of presenting their results orally and in writing according to academic requirements (2).

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).

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
- Specific texts on economic issues

**Literature**

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

**Recommended reading**
- Mascull Bill, Natural Business English B2-C1, Delta
- My Grammar Lab, Intermediate B1-B2 or Advanced C1-C2, Pearson
- Oxford Advanced Learner's Dictionary
- Fox Kate, Watching the English, Hodder, Latest edition
- English-language press

**Teaching and learning methods**
Virtual seminar-style tuition with group projects (oral and written)
- Discussions
- Presentations and abstracts
- Additional materials for self-study and support on GRIPS

**Type of examination/Requirements for the award of credit points**
Portfolio, consisting of:
- Written examination
- Duration: 60 minutes
- and Course work

**Other information**

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<th>Workload</th>
<th>Course language</th>
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**Learning outcomes**

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

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

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

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

**Subject skills**

Students understand 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 French texts and small projects independently and of presenting their results orally and in writing according to academic requirements (2).

**Personal skills**

Students can successfully work in an French 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).

**Content**

- Current texts on economic issues
- Videos on course-related subjects
- Case studies and role plays
- Exercises on selected chapters of French grammar and vocabulary
- Presentations in French
- Academic working methods e.g. structure of an academic paper, correct citing and referencing
- Specific texts on economic issues

**Literature**

**Required reading**

J. Penforns, affaires.com, Niveau avancé, Paris, (Klett/Cle International)

M. Gregoire, O. Thievena, Grammaire progressive du français, Niveau intermédiaire, Paris, (Cle International)

H. Klein, H. Kleineidam, Grammatik des heutigen Französisch, Lern- und Nachschlagegrammatik für Fortgeschrittene, Stuttgart

Handouts and online material provided by the module leader

**Recommended reading**

Froße E./ Lüger H, Frankreich verstehen, Primus Verlag

Latest edition

**Teaching and learning methods**

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

Discussions

Presentations and abstracts

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Other information

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<td>Compulsory</td>
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**Learning outcomes**

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

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

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

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

**Subject skills**

Students understand 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).

**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).

**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
- Specific texts on economic issues

**Literature**

**Required reading**

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

**Recommended reading**

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

**Latest edition**

**Teaching and learning methods**

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

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**Other information**

- ECTS Credits
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<td>Seminar-style tuition with exercises</td>
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<td>Prof. Dr. Weiss</td>
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**Access requirements**

n/a

**Learning outcomes**

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

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

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

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

**Subject skills**

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

**Social skills**

Students will be able to learn to collaborate, to present and analyse problems in a group situation in a manner that is appropriate to the addressees (2). Students will be able to competently articulate their opinion in a culturally appropriate and also gender-sensitive manner (2).
### Method skills
Students acquire analytical, methodological, communicative, social, and cultural skills (2). Students will be able to correctly identify, label, and define methods and instruments, and to use the appropriate terminology (2). They will also learn to demonstrate a critical but constructive approach (2).

### Personal skills
Students acquire founded confidence in debating and presentation (2).

### 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 – Differences and common features in Europe**

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

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

### Teaching and learning methods
Seminar-style tuition with group exercises. Online courses via e-learning platform.

Presentation by lecturer using PowerPoint, black board, plenary discussions, group work, videos, extensive online resources, and current newspaper articles.

### Type of examination/Requirements for the award of credit points
Portfolio, consisting of:
- 1 written examination (Part of Prof. Dr. Weiss)
  - Duration: 30 minutes
- and Oral presentation (Part of Prof. Dr. Hamella)
  - Duration: 15 Minutes

Weighting: 50% each

### 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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<th>Module number</th>
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<th>Semester</th>
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| 08            | Business Language 2 and Cross-Cultural Competence (Wirtschaftssprache 2 und Interkulturelle Kompetenz) | EN2, FR2, SP2 | 1 & 2 | 4 (2 winter semester, 2 summer semester) | every semester (starts in winter semester) | 2 semesters | Hager M.A., Schönauer M.A., Rohleder | n/a | 08a: Business Language English and Cross-Cultural Competence, 08b: Business Language French and Cross-Cultural Competence, 08c: Business Language Spanish and Cross-Cultural Competence | Seminar | 150 hours  
Contact/attendance time: 60 h  
Additional work: 90 h | 5 | 2.5 |

Course description

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

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

Content

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

Type of examination/ Requirements for the award of credit points

Portfolio, consisting of:
Semester 1: Written examination  
Duration: 60 minutes (50 %)  
Semester 2: Oral examination (50 %)
### 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 understand and reproduce the essential content of English texts both orally and in writing (1). Students are able to apply the basic skills of listening, speaking, reading and writing (2). They can also apply basic grammar skills correctly (2) and use specific business and economics vocabulary (1). Students can give presentations in English (2). Students have a basic understanding of cultural aspects of business (2). They are able to use the knowledge of cultural theory in communication situations (2).

**Social skills**

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

**Method skills**

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

**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).

### Content

- Oral and written texts
- Videos on course-related subjects
- Exercises on selected chapters of English grammar and vocabulary
- Presentations in English
- English texts on various issues
- Role plays

**Literature**

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

**Recommended reading**
Mascull Bill, Natural Business English B2-C1, Delta
My Grammar Lab, Intermediate B1-B2 or Advanced C1-C2, Pearson
Oxford Advanced Learner’s Dictionary
Fox Kate, Watching the English, Hodder, Latest edition

English-language press

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

<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Portfolio, consisting of:</th>
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<td>Semester 1: Written examination</td>
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<td>Duration: 60 minutes (50 %)</td>
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<tr>
<td></td>
<td>Semester 2: Oral examination (50 %)</td>
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**Other information**

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<td>Workload</td>
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30
Learning outcomes

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

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

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

**Subject skills**

Students are able to 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 French texts independently and present their results correctly (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).

**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
- Role plays

**Literature**

**Required reading**

M. Mitchell ; A Fleuranceau, Pour parler affaires, Stuttgart
M. Gregoire, O. Thievena, Grammaire progressive du français, Niveau intermédiaire, Paris (Cle International).
H. Klein, H. Kleineidam, Grammatik des heutigen Französisch, Lern- und Nachschlagegrammatik für Fortgeschrittene, Stuttgart

Handouts and online material provided by the module leader

**Recommended reading**

Große E./ Lüger H, Frankreich verstehen, Darmstadt

**Latest edition**

**Teaching and learning methods**

Seminar-style tuition with group exercises (oral and written)
Discussions
Presentations
Role plays

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

Portfolio, consisting of:
Semester 1: Written examination
Duration: 60 minutes (50 %)
Semester 2: Oral examination (50 %)

**Other information**

- ECTS Credits
  5

**Workload**

150 hours
Contact/attendance time: 60 h
Additional work: 90 h

**Course language**

French
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<td>every semester (starts in winter semester)</td>
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### Learning outcomes

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

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

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

#### Subject skills

Students are able to 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).

#### 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).

### Content

- Oral and written texts
- Videos on course-related subjects
- Exercises on selected chapters of Spanish grammar and vocabulary
- Presentations in Spanish
- Spanish texts on various issues
- Role plays

**Literature**

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

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

**Teaching and learning methods**
Seminar-style tuition with group exercises (oral and written)
Discussions
Presentations
Role plays

**Type of examination/Requirements for the award of credit points**
Portfolio, consisting of:
Semester 1: Written examination
Duration: 60 minutes (50 %)
Semester 2: Oral examination (50 %)

**Other information**

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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. Saßmannshausen

Tuition type
Project work

Module duration
1 semester

Lecturers
Prof. Dr. Saßmannshausen
Kauer M.A.

Compulsory/Elective
Compulsory

Module language
German

Access requirements
n/a

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

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

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

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

**Subject skills**
Students 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).

**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.
Method skills
Students can take decisions (2) related to business startups, small businesses and the development of new business units; they can appraise (1) the outcomes of their own decisions/ideas. They are able (1) to make effective use of marketing opportunities by analysing customers, competitors and their own company, and to design (2) effective marketing programmes by selecting appropriate strategies for pricing, promotion, location and product. Students can also design and carry out market research projects and integrate the acquired data into a business plan (2).

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:


**Recommended reading**

Textbooks:


Articles:


**Additional books and textbooks:**


**Marketing**

Required reading

Recommended reading
Homburg, C./Krohmer, H.: Marketingmanagement, Studienausgabe, Wiesbaden
Kotler, P.: Kotler on Marketing, New York
Kotler, P./Keller, K.L./Bliemel, F.: Marketing Management, München

Magerhans, Alexander: Marktforschung: Eine praxisorientierte Einführung; Wiesbaden
All in latest edition.

**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.

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Module number
10

Module title
Foundation Business Law
(Grundlagen des Wirtschaftsrechts)

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<td>(summer semester)</td>
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Module coordinator
Prof. Dr. Betten

Tuition type
Seminar-style tuition with exercises

Module duration
1 semester

Lecturer
Prof. Dr. Betten

Compulsory/Elective
Compulsory

Module language
German

Access requirements
n/a

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

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

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

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

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

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

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

Personal skills
Students can resolve basic legal cases unassisted (2).

Content
- Legal terminology and elements of the general parts of the German civil and commercial codes and of the law of obligations
- Declaration of intent: constituent elements, delivery and access
• Conclusion of a contract
• Disposition and executory agreement and abstraction principle
• Rescission
• Legal capacity and capability
• Freedom of contract: freedom of conclusion, content and design and its exceptions
• Substitution
• 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**

Forster, 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


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


Latest edition

### Teaching and learning methods

Seminar-style tuition with legal case work

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

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Access requirements
n/a

Learning outcomes

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

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

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

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

**Subject skills**

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

**Social skills**

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

**Method skills**

Students will be able to choose between several and apply an appropriate management accounting tool (1). They will be able to generate and analyse data in a business environment (2).

**Personal skills**

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

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

Literature
Required reading
Lecture notes
Recommended reading
Olfert, K.: Kostenrechnung, Ludwigshafen
Däumler, K.-D./Grabe, J.: Kostenrechnung 1, Grundlagen, Herne/ Berlin
Däumler, K.-D./Grabe, J.: Kostenrechnung 2, Deckungsbeitragsrechnung, Herne/Berlin
Haberstock, L.: Kostenrechnung 1, Einführung, Hamburg
Haberstock, L.: Kostenrechnung 2, Plankostenrechnung, Hamburg
Hummel, S./Männel, W.: Kostenrechnung 1 und 2, Wiesbaden
Latest edition
<table>
<thead>
<tr>
<th><strong>Teaching and learning methods</strong></th>
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<td>Seminar-style tuition</td>
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<tr>
<td>Dialogue with students based on joint development of solutions to the selected exercises</td>
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<tr>
<td>Discussion of the practical application of the taught instruments</td>
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<table>
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<th><strong>Type of examination/Requirements for the award of credit points</strong></th>
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<th><strong>ECTS Credits</strong></th>
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### Module number
12

### Module title
Mathematics (Wirtschaftsmathematik)

<table>
<thead>
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<th>Code</th>
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### Module coordinator
Prof. Dr. Süß-Gebhard

### Tuition type
Seminar-style tuition with exercises

### Module duration
1 semester

### Lecturer
Prof. Dr. Süß-Gebhard

### Compulsory/Elective
Compulsory

### Module language
German

### Access requirements
n/a

### Learning outcomes

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

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

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

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

**Subject skills**

Students know essential methods of business mathematics and they have the ability to apply them to issues of economics and professional practice (2). Students acquire a basic knowledge of mathematical modelling in economics (3).

**Social skills**

Students are able to solve problems within a group or team. (3)

**Method skills**

Students have an in-depth knowledge of mathematical methods for processing business tasks (financial functions, linear equations, functions with (multiple) variables used to gain a basic understanding of models) (2).

**Personal skills**

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

- Basics
  - Sets
  - The real numbers
  - Real sequences
- Financial mathematics
  - Interest and compound interest
  - Comparison of payment services
  - Pension bill
  - Repayment bill
- Analysis
  - Functions with one variable
  - Major functional classes and important economic functions
  - Consistency
  - The derivative of a function
  - Differentiation
  - Study of functions (curve discussion)
  - Functions with multiple variables
  - Partial differentiation

Literature

Required reading

Script

Eichholz, W., Vilkner, E.: (Formelsammlung) Taschenbuch der Wirtschaftsmathematik, Fachbuchverlag Leipzig

König, W. et al (Publ.): (Formelsammlung) Taschenbuch der Wirtschaftsinformatik und Wirtschaftsmathematik, Verlag Harri Deutsch

Luderer, B., Nollau, V., Vettets, K.: Mathematische Formeln für Wirtschaftswissenschaftler, B.G. Teubner Verlag

Recommended reading

Auer, B.; Seitz, F.: Grundkurs Wirtschaftsmathematik, Gabler Verlag

Benker, H.: Wirtschaftsmathematik mit dem Computer, Vieweg Verlag

Bosch, K.: Mathematik für Wirtschaftswissenschaftler, R. Oldenburg Verlag

Bosch, K.: Übungs- und Arbeitsbuch Mathematik für Ökonomen, R. Oldenburg V.

Eichholz, W., Vilkner, E.: (Formelsammlung) Taschenbuch der Wirtschaftsmathematik, Fachbuchverlag Leipzig


König, W. u.a. (Hrsg.): (Formelsammlung) Taschenbuch der Wirtschaftsinformatik und Wirtschaftsmathematik, Verlag Harri Deutsch

Körth H., Dück, W., Kluge P.D., Runge, W.: Wirtschaftsmathematik Band 1, Verlag Die Wirtschaft

Luderer, B., Nollau, V., Vettets, K.: Mathematische Formeln für Wirtschaftswissenschaftler, B.G. Teubner Verlag
| Precht, M., Voit, K., Kraft, R.: Mathematik 1/2 für Nichtmathematiker, Oldenburg Verlag |
| Sydsaeter, K., Hammond, P., Mathematik für Wirtschaftswissenschaftler – Basiswissen mit Praxisbezug, Verlag Pearson Studium |
| Tietze, J.: Einführung in die angewandte Wirtschaftsmathematik, Springer Verlag |
| Tietze, J.: Übungsbuch zur angewandten Wirtschaftsmathematik, Springer Verlag |
| Tietze, J: Einführung in die Finanzmathematik, Springer Verlag |

**Latest edition**

| **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 at the beginning of every lecture |

| **Type of examination/Requirements for the award of credit points** |
| Written examination (open book) |
| Duration: 90 minutes |

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

| **ECTS Credits** | **Workload** | **Weighting of the grade in the overall grade** |
| 5 | 150 hours |
| Contact/attendance time: 60 h |
| Additional work: 90 h | 2.5 |
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))  

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Module coordinator  
Depending on the partner university and selected modules  
Tuition type  
Seminar-style tuition with exercises  
Module language  
Depending on the partner university and selected modules  

Lecturer  
Depending on the partner university and selected modules  
Compulsory/Elective  
(Compulsory/Elective  
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:  

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

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

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

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

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

The remaining credits can be chosen from an elective subject.

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<tr>
<th>Literature</th>
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<tr>
<td><strong>Required reading</strong></td>
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<td><strong>Recommended reading</strong></td>
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<td>Access requirements</td>
<td>Course period 2</td>
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**Learning outcomes**

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

**Subject skills**

Students acquire the skills needed to analyse, plan, manage and govern a company in terms of the raising and use of capital, and with a view to maintaining financial equilibrium. They are familiar with a range of methods used to evaluate investment opportunities, and can assess their relative merits. Students can characterise different sources of financing and appraise their relative advantages and drawbacks.

**Method skills**

Students are able to make focused and meaningful comparisons and analyses of methodical approaches to investment and financial management.

**Social skills**

Students can exercise constructive criticism. They can contribute appropriate and reasoned positions to planning and decision-making processes, and can present and defend their own solution statements.

**Personal skills**

Students will be able to contribute and critically discuss solution statements on issues of finance and investment to business decision-making processes. A comparative examination of different methodical approaches to investment and financial management enables students to build those approaches into their own value systems.

**Content**

The course is designed to enable students to acquire a grounding in the investment and financial management of businesses and organisations from a functional and institutional standpoint. A further goal is the acquisition of subject and knowledge skills relating to financial relationships in businesses and on the capital markets.

- Finance management and financial markets
- Objectives of business finance
- Forms of financing
- Investment appraisal
- Capital market and interest
- Investment and profitability accounting

### Literature
See the module description of the partner university

### Teaching and learning methods
See the module description of the partner university

### Type of examination/Requirements for the award of credit points
See the module description of the partner university

### Other information
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<table>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>Learning outcomes</th>
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</thead>
<tbody>
<tr>
<td>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</td>
</tr>
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</table>

**Subject skills**

Students acquire a fundamental understanding of marketing, specifically in the areas of marketing planning and market development/cultivation as well as market research.

**Method skills**

Students have an insight into the instruments of marketing planning and marketing cultivation (marketing mix instruments). They have a command of the fundamental instruments of market research.

**Social skills**

The students have a basic understanding of how to handle customers, employees and the target groups of market surveys and observations.

**Personal skills**

Students are capable of assessing the relative advantages and disadvantages of a range of decision alternatives in marketing and to take decisions that are sound and well founded.

<table>
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<th>Content</th>
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<tr>
<td>The aim of the course is to develop a basic understanding of the need for market-oriented and customer-oriented management, to familiarise students with marketing instruments and to give them an insight into the methods of market research as used to gather information on which to base business decisions.</td>
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</table>

- Marketing as a management concept
- Marketing instruments
- Marketing policies
- Communication
- The marketing mix
- Introduction to market research
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<thead>
<tr>
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Module number
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Module title
HR Management
(Personalführung)

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Lecturers from the partner university

Tuition type
Seminar-style tuition with exercises

Module duration
1 semester

Lecturers
Lecturers from the partner university

Compulsory/Elective
Elective subject

Module language
Language of the target language area

Access requirements
Course period 2

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

Subject skills
Students are familiar with the instruments available for a range of HR management functions, including staff recruitment, selection and release. They assimilate the behavioural principles of personnel management and can apply them in ways appropriate to the given situation. They acquire a broad grounding in relevant approaches to HR policy and HR organisation.

Social skills
Students are able to adopt and apply appropriate forms of communication and behaviour in management situations. They possess the expertise required to conduct structured job interviews.

Method skills
Students can deal with issues of personnel administration in general, and management problems in particular, by reference to relevant situations taken from practice. They are able to correctly apply business-related, psychological and legal structures of thought, reasoning and action.

Personal skills
Students are capable of analysing and judging management situations with sensitivity. They can critically appraise management tasks, techniques and models. As potential future managers, they are conscious of their responsibilities in general and to their employees in particular.

Content
- Aims and organisation of HR management
- HR Management Framework
- HR Marketing
- Recruitment
- Personnel development
- Personnel layoff
- Management techniques and instruments
<table>
<thead>
<tr>
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<td>16</td>
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<td>Elective subject</td>
<td>Language of the target language area</td>
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Access requirements
Course period 2

Learning outcomes
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 work with computer systems: operating systems, computer networks and the internet, email programs and business software.

Social skills
Students are able to engage in group debates to challenge academic enquiry.

Method skills
Students are able to apply professional software knowledge to practical problems.

Personal skills
Students can manage their time and organize their course workload to meet specified deadlines. They can work independently.

Content
- MS Office
- Other relevant applications

Literature
See the module description of the partner university

Teaching and learning methods
See the module description of the partner university

Type of examination/Requirements for the award of credit points
See the module description of the partner university

Other information
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**Access requirements**
Course period 2

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

**Subject skills**
The students have an understanding of, and can categorise, fundamental macroeconomic problems and relationships. An ability to reason and argue in a macroeconomic context enables the students to apply a structured rationale to economic and socio-political themes.

**Method skills**
Students gain an insight into different presentation techniques of economic thought patterns, and are proficient in methods of analysis techniques and their presentation. They are able to work with complex economic issues graphically, analytically and verbally.

**Social skills**
Students acquire enhanced discussion skills and are able to conduct animated, critical and often controversial discussions in a rational, objective atmosphere. They gain experience in resolving individual assignments through group work and can deal with and respond to constructive criticism.

**Personal skills**
Students will be aware of the consequences of their planning and organisational decisions and can incorporate them in a personal value concept.

**Content**
- Economic systems
- Theory of demand (households)
- Theory of supply
- Market and price theory
- Economic accounting and balance of payments
- Macroeconomic markets and the classical system

**Literature**
See the module description of the partner university
<table>
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<td>18</td>
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**Access requirements**
Course period 2

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**Personal skills**
Students will be aware of the consequences of their planning and organisational decisions and can incorporate them in a personal value concept.

**Content**

**Introduction**
- Review of the basic principles of bookkeeping and accounting
- Different success concepts

**Introduction to national and international accounting**
- Introduction
- Balance sheets
- Statement of income and accumulated earnings, with P&L account
- Funds flow statement
- Balancing and valuation of selected balance sheet items
- Appendix

**Literature**
See the module description of the partner university

**Teaching and learning methods**
See the module description of the partner university

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**ECTS Credits**

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<tbody>
<tr>
<td>Course period 2</td>
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</table>

## Learning outcomes

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

### Social skills

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

### Method skills

Students are able to apply the basic structures of language and cultural theory properly. They are able to work on texts independently and present their results correctly.

### Personal skills

Students are able to react to language stimuli adequately and put forward their own views in a cross cultural context. Students are able to communicate on a basic level and consider cultural norms.

## Content

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

## Literature

See the module description of the partner university
<table>
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<th>Teaching and learning methods</th>
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<table>
<thead>
<tr>
<th>Learning outcomes</th>
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</thead>
<tbody>
<tr>
<td>Familiarity with selected subject-related knowledge areas or enhanced skills in specific applications which will support individual preparation for professional practice.</td>
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</table>

<table>
<thead>
<tr>
<th>Learning outcomes</th>
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<tbody>
<tr>
<td>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</td>
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<table>
<thead>
<tr>
<th>Subject skills</th>
<th>Social skills</th>
<th>Method skills</th>
<th>Personal skills</th>
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</thead>
<tbody>
<tr>
<td>Depending on their selected module, students acquire in-depth knowledge and techniques in business administration.</td>
<td>Depending on their selected module, students become proficient in working within a group and deploying specialist communication skills.</td>
<td>Depending on their selected module, students gain a thorough command of the required presentation and moderation techniques.</td>
<td>Students acquire confidence in their own personalities and in their ability to tackle specialist themes and deal with interlocutors.</td>
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<table>
<thead>
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<th>Content</th>
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<tr>
<td>Depending on the module</td>
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<td>See the module description of the partner university</td>
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<tr>
<th>Teaching and learning methods</th>
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<tr>
<td>Depending on the selected module</td>
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<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
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<tr>
<td>For example</td>
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<tr>
<td>• a course assignment</td>
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<td>• a written class exercise</td>
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<td>• presentations…</td>
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<th>Other information</th>
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<td>Course to be selected from the course catalogue</td>
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<td>Enrolment through the system is a requirement</td>
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<td>Attendance compulsory depending on module</td>
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<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tr>
<td>5</td>
<td>150 hours</td>
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<td>Contact/attendance time: 60 h</td>
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<td>Additional work: 90 h</td>
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Oxford Brookes University

Descriptions from Partner University not from OTH Regensburg

Detailed information:

https://kmis.brookes.ac.uk/csms/wprin_chb.modmain?pid=54770245841537522
https://kmis.brookes.ac.uk/csms/wprin_chb.main

Overview:

Regensburg Associate Year

Stage II

The following acceptable modules are compulsory:

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

The following acceptable modules are also alternative compulsory:

1 module from

- U61512 French B1 (1) Semester 1 or 2
- U61513 French B1 (2) Semester 2
- U61536 French B2 (1) Semester 1
- U61537 French B2 (2) Semester 2
- U63510 Spanish A2 (1) Semester 2
- U63511 Spanish A2 (2) Semester 1
- U63512 Spanish B1 (1) Semester 1 or 2
- U63513 Spanish B1 (2) Semester 2
- U63536 Spanish B2 (1) Semester 1
- U63537 Spanish B2 (2) Semester 2
- U63580 Spanish 6 (double Honours Component) Semesters 1 and 2
3 modules from
- **U50034** eBusiness Semester 1 or 2
- **U51050** Managing Knowledge for Competitive Advantage Semester 1
- **U51056** Environmentally Sustainable Business Semester 2
- **U51068** Independent Study in Business Semester 1 or 2
- **U62025** Financial Markets and Institutions Semester 1
- **U62026** International Labour Markets Semester 2
- **U55038** Managing Business Operations Semester 1
- **U58020** Creativity and Innovation Semester 2
- **U58022** Enterprise and Entrepreneurship Semester 1
- **U58023** Ethics in Business Semester 1 or 2
- **U58032** Organisational Behaviour and Management Semester 1 or 2
- **U58034** Evaluating Options for Entrepreneurial Organisations Semester 2

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

The following modules are alternative acceptable:

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

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

Descriptions from Partner University not from OTH Regensburg

Detailed information:

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

Overview:
Programme details

Year 1:

Acquiring management fundamentals

During the first year of the Programme, students follow a common core of foundation courses which aim to:

- Provide a foundation for understanding the nature of business and of management.
- Provide a grounding in the basic analytical and decision-making skills required by business.
- Develop linguistic skills to enable students to study abroad in Year 3.
- Develop communications and other interpersonal skills.
- Prepare students for their work placement in France.
- Enable students to gain practical experience in a business organisation.

<table>
<thead>
<tr>
<th>Year 1 courses</th>
<th>Semester 1 or 2</th>
<th>ECTS credits</th>
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<tbody>
<tr>
<td>Management of Organisations</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Fundamentals of Marketing</td>
<td>1</td>
<td>4</td>
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<tr>
<td>Principles of Economics 1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Fundamentals of Human Resources Management</td>
<td>1</td>
<td>4</td>
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<tr>
<td>Fundamentals of Accounting</td>
<td>1</td>
<td>4</td>
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<tr>
<td>Social and Cultural trends 1</td>
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<td>English and second Language modules</td>
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<tr>
<td>Business game</td>
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<tr>
<td>Learning expedition</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>4</td>
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<tr>
<td>Business Law Organizational Behaviour Principles of Economics 2 Sales</td>
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<tr>
<td>Techniques Financial</td>
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<td>Analysis</td>
<td>2</td>
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<tr>
<td>Statistical Methods for Business English</td>
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<td>English and second Language modules</td>
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<td>Humacité Project</td>
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<td>Excel</td>
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## Themes of Business courses

<table>
<thead>
<tr>
<th>Semester 1</th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Management of Organisations</strong></td>
<td>Memorise and explain the theoretical and conceptual foundations of the theory of organisations. Apply organisational theory and concepts to situations. Explain the manager’s job, be a manager by his self-knowledge and know-how. Evaluate and critique the evolutions and transformations of the surrounding world and their impact on corporations.</td>
</tr>
<tr>
<td><strong>Fundamentals of Marketing</strong></td>
<td>Explain the discipline of marketing and its role in the management of the company. Understanding marketing and its fundamentals. Understand the marketing approach. Explain the planning process strategic and operational marketing and its implementation. Understand and know the elements of the Marketing Mix. Knowing the marketing vocabulary.</td>
</tr>
<tr>
<td><strong>Principles of Economics 1</strong></td>
<td>Introduction to Economics. The Market Mechanism: Supply and Demand.</td>
</tr>
<tr>
<td><strong>Fundamentals of Human Resources Management</strong></td>
<td>This course aims to introduce students to the field of Human Resources Management (HRM). The importance of this field and its relation with other aspects of the organisation and organisational effectiveness will be made clear. Furthermore, the main concepts in this field will be explained and the underlying theories and processes will be discussed. Training, development, communications, motivation, recruitment, selection and rewards systems will be covered. Finally, the changing role of HRM in corporations is outlined and the need for different skills and competencies nowadays is stressed.</td>
</tr>
<tr>
<td><strong>Fundamentals of Accounting</strong></td>
<td>This course introduces the basic techniques of financial accounting (analysis of current operations): Construction of accounting documents. Development and analysis of the financial statements: balance sheets and profit and loss accounts.</td>
</tr>
<tr>
<td><strong>Social and Cultural trends 1</strong></td>
<td>Through a historical and sociological approach, students will be confronted with contemporary issues, on current issues concerning all themes, whether in marketing, finance, economics, organizational, human resources, but also in more remote areas such as politics, science, geopolitical issues or art ... The aim of this course is to give at once a comprehensive methodology to students they can later apply as in their research (presentations, memoranda, reports) and in their future professional life. In addition, this course will give an overall sense of their school curriculum. The final objective is to develop their curiosity and imagination qualities. The first year will be devoted to knowledge and basic methods to understand current events in the broadest sense (economic, social, political). Students will carry out thematic to be able to understand the basic phenomena (innovation, markets, products, new social relations, etc ...). The aim is to enable students to make the link between each discipline.</td>
</tr>
<tr>
<td>Semester 2</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Business Law</strong></td>
<td>Explain conceptual vocabulary of international business law. Applying these concepts to business issues and situations. Identifying basic legal issues and categorising them according to areas of law. Recognising the incumbent issues in the Commercial arena. Analysing the organisation of the French and European legal systems including the role of the judicial, legislative and executive branches. Analysing various ethical and professional issues facing legal professionals. Recognising legal vocabulary and knowledge of applied legal theory. Using the library and understanding the law or legal texts and brief cases.</td>
</tr>
<tr>
<td><strong>Organisational Behaviour</strong></td>
<td>Understand the main principles of how an organisation works. Understand the behaviour and the personality of individuals and groups in the organisation. Identify the different functions and responsibilities of a manager/leader in the global marketplace. Assimilate the factors that motivate individuals and groups. Position oneself at a personal level with regards to taking on future corporate responsibilities.</td>
</tr>
<tr>
<td><strong>Principles of Economics 2</strong></td>
<td>Economics of the Public Sector Industrial Economics Topics in Macroeconomics</td>
</tr>
<tr>
<td><strong>Sales Techniques</strong></td>
<td>Understand the basic elements of a business negotiation and apply different strategies in a range of business environments. Compare the conditions under which one strategy is most likely to be effective. Use a systematic approach to planning and implementing a negotiation.</td>
</tr>
<tr>
<td><strong>Statistical Methods for Business</strong></td>
<td>Use descriptive statistics and graphical methods to accurately summarise data. Design and plan basic experiments in order to estimate parameters. Conduct, interpret, and apply hypothesis testing. Use descriptive statistics and simple linear regression to describe the relationship between two variables.</td>
</tr>
</tbody>
</table>
Year 2: Discovering other environments

Students continue to follow a Programme of core courses which aim to:

- Encourage students to broaden and apply their knowledge of management tools acquired in Year 1 to business issues in an international environment.
- Prepare students for their first international internship and for study abroad.
- Enable students to develop their language skills, both oral and written.

<table>
<thead>
<tr>
<th>Year 2 courses</th>
<th>Semester 3 or 4</th>
<th>ECTS credits</th>
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<tbody>
<tr>
<td>Marketing Diagnosis</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Cross-Cultural Management</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Leadership and Management</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Information Systems and ERP</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>International Economy &amp; Sustainable Development</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Fundamentals of Management Control</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>English and second Language modules</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Learning Expedition n°2</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Marketing Research</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Geopolitical areas Introduction to Logistics</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Corporate Finance in an International Context</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Quantitative Methods and Decision making</td>
<td>4</td>
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</tr>
<tr>
<td>International Trade Techniques</td>
<td>4</td>
<td>4</td>
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<tr>
<td>Cultural trends 2</td>
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<td>English and second Language modules</td>
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### Themes of Business courses

<table>
<thead>
<tr>
<th>Semester 3</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Marketing Diagnosis</td>
<td>How to make decisions which have a strong impact on the brand or the organisation. Choose the market position and the target market while preserving the economic equilibrium. Understand and use, the role and missions of marketing diagnostics for organisations. Environment analysis. Segmentation of the market and analysis of the competition. Positioning. Main marketing strategies. Marketing plan: from diagnostics to elaboration.</td>
</tr>
<tr>
<td>Cross-Cultural Management</td>
<td>This course explains and discusses the increasing importance of cross-cultural management as well as the external factors that have led to this. It gives an overview of the main theories, frameworks and concepts of cross-cultural management and will focus on some emerging countries. It will also present different concepts in relation to cross-cultural management, like teamwork, negotiation, expatriation and the different levels of culture.</td>
</tr>
<tr>
<td>Leadership and Management</td>
<td>The manager's individual behaviour. Complexities of group dynamics and organisational systems. Concepts for leadership at work (overall, individual, group and organisational). Leadership and job satisfaction.</td>
</tr>
<tr>
<td>Information Systems and ERP</td>
<td>Practical understanding of the issues and challenges of information systems companies and their ERP systems to show to what extent they contribute to the informational and organizational performance.</td>
</tr>
<tr>
<td>International Economy &amp; Sustainable Development</td>
<td>Explain international trade theories, the changing global economy and the globalisation debate (economic, social and ecological limits). Explain how environment influences international economy, international management, the consumer and all the society. Explain the concept of Corporate Social Responsibility and to show how climate change action can be a business opportunity. Develop critical thinking skills.</td>
</tr>
<tr>
<td>Fundamentals of Management Control</td>
<td>Accumulate, classify, summarise and report information that will assist managers in making decisions. Explain the role of a management accountant in providing relevant information to the management of an organisation for decision - making, planning and controlling. Examine how accounting information can be applied to different forms of short-term decisions.</td>
</tr>
<tr>
<td>Course</td>
<td>Description</td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Marketing Research</strong></td>
<td>This course covers seven identified steps in a research process: Problem formulation. Determination of the research design. Design of data collection tools. Sample design. Data collection. Analysis of results. Presentation of results via a report and/or a presentation.</td>
</tr>
<tr>
<td><strong>Geopolitical areas</strong></td>
<td>In an internationally competitive world every company must: - Understand the international context to control the decision criteria. - Linking cultural issues in business management issues inter / multi - Understand the physical constraints of the development on international markets and all operational aspects.</td>
</tr>
<tr>
<td><strong>Introduction to Logistics</strong></td>
<td>“Introduction to logistics” is one of the first logistics class that students from BBA programme follow. This class aims at giving the key concepts to the students. They will discover logistics overall through its tasks, jobs and some operational tools.</td>
</tr>
<tr>
<td><strong>Corporate Finance in an International Context</strong></td>
<td>Apply the processes and techniques used to make international investment decisions. Explain the influence of international business on financial management. Perform an ethical analysis of the financial rules governing multinational companies’ financial.</td>
</tr>
<tr>
<td><strong>Quantitative Methods and Decision making</strong></td>
<td>Identify and diagnosed problems. Select the quantitative technique or model appropriate in problem solving and decision making situations. Apply various quantitative models in decision making situations. Interpret results and the impacts they have upon the problems being studied. Decide the appropriate course of action based on the quantitative analysis performed.</td>
</tr>
<tr>
<td><strong>International Trade Techniques</strong></td>
<td>How to take into account the main elements to consider when realising an international sale contract: Price and risk management, Transport and delivery conditions, Terms, techniques and means of payment.</td>
</tr>
<tr>
<td><strong>Cultural trends 2</strong></td>
<td>The second year will allow to deepen scientific logic and development issues in each area. The idea is to expand the students’ knowledge of the field so that they are able to adapt to new situations of today’s economy, its globalization and its virtualization.</td>
</tr>
</tbody>
</table>
Cámarabilbao University Business School

Descriptions from Partner University not from OTH Regensburg

Detailed information:
https://www.camarabilbaoubs.com/cubs/portal.portal.action
Escuela Universitaria de Estudios Empresariales de Donostia

Descriptions from Partner University not from OTH Regensburg

**Detailed information:**

**Overview:**

<table>
<thead>
<tr>
<th>1st YEAR</th>
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<tr>
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<tr>
<td>Introduction to Accounting</td>
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<td>Business Administration: Introduction</td>
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<td>Introduction to Economics I: Principles of Microeconomics</td>
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<td>Introduction to Law</td>
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<td>ECTS</td>
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<td>Financial Accounting</td>
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<tr>
<td>Business Administration: Organisation and Management</td>
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<tr>
<td>Mathematics II</td>
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<tr>
<td>Introduction to Economics II: Principles of Macroeconomics</td>
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<td>Statistics and Data Analysis</td>
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<td>Microeconomics</td>
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<td>Commercial Management: Introduction</td>
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<td>Mathematics of Financial Transactions</td>
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<td>Cost Accounting</td>
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<td>Advanced Financial Accounting</td>
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### 3rd YEAR

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<td>Tax System of the Business</td>
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<tr>
<td>Accounting Analysis</td>
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<tr>
<td>Strategic Management: Business Policy</td>
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<tr>
<td>Macroeconomics</td>
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<td>Econometrics</td>
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<tr>
<td><strong>2nd four-month period</strong></td>
<td>ECTS</td>
<td>Type</td>
</tr>
<tr>
<td>Consolidation of Financial Statements</td>
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<td>Strategic Management: Growth and Business Development</td>
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<tr>
<td>Financial Management: Investment</td>
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<td>O</td>
</tr>
<tr>
<td>Company Law</td>
<td>6</td>
<td>O</td>
</tr>
<tr>
<td>Business Management Computer Systems</td>
<td>6</td>
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</tr>
<tr>
<td>Optional</td>
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<tr>
<td>Optional</td>
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</tr>
<tr>
<td><strong>2nd four-month period</strong></td>
<td>ECTS</td>
<td>Type</td>
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University of the Sunshine Coast

Descriptions from Partner University not from OTH Regensburg

Detailed information:


Overview:

Program structure

Introductory courses (7) 84 units
- BUS101 Business Analytics
- BUS102 Introduction to Economics
- BUS114 Introduction to Management
- BUS115 Introduction to Marketing
- BUS116 Accounting for Business
- BUS117 Introduction to Information Systems
- COR101 Communication and Thought

Developing and Graduate courses (2) 24 units
- BUS102 Business Law and Ethics
- BUS103 Corporate Governance and Social Responsibility

Elective courses (15) 180 units

Select 15 elective courses (180 units). Of these electives 12 (44 units) must be developing and graduate level (300/400 coded) courses. A minimum of 9 (54 units) must be from the USC Business School, and the remaining 3 (18 units) may be from either faculty (Arts, Business and Law or Science, Health, Education and Engineering).

Students can choose to use these electives towards a major or a double major from the Business majors listed below:
- Accounting
- Economics
- Entrepreneurship
- Human Resource Management
- International Business
- Management
- Marketing
- Tourism, Leisure and Event Management

Program requirements

In order to graduate you must:
- Successfully complete 268 units as outlined in the Program Structure
- Complete no more than 10 Introductory level (100 coded) courses

Program notes

Completing this program within the specified (full-time) duration is based on studying at unit points per semester (normally 4 courses) and following the recommended study sequence.

The unit value of all courses is 12 units unless otherwise specified.

It is each student responsibility to enrol correctly according to your course requirements, program rules and requirements and be aware of the academic calendar dates.

Courses within the program are assessed using a variety of assessment methods which may include essays, seminar presentations, reports, in-class tests and examinations.

As part of your USC program, you may apply to Study Overseas to undertake courses with an overseas higher education provider.

Only a full-time study option is available to international students on a Student Visa.

Refer to the Managing your progression page for help in understanding your program structure, reviewing your progress and planning remaining courses.

Register your selected major(s), and/or minor(s).

*For degrees in the Bachelor of Business, Bachelor of Commerce and Bachelor of Commerce Accounting, 40 units Accounting Principles is a completed unit of study at accounting for Business.
*Note: Program structure is subject to change. Not all unit codes are available on every USC campus.
Important information regarding the USC program requirements can be found at the following link: [www.usc.edu.au/BU301](http://www.usc.edu.au/BU301)

### Study details:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Commencing teaching period</td>
<td>Semester 1 or Semester 2</td>
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<tr>
<td>Total credit transfer</td>
<td>16 courses</td>
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<td>8 courses</td>
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<tr>
<td>Number of consecutive teaching periods of study at USC</td>
<td>2 Semesters</td>
</tr>
<tr>
<td>Commencing teaching period</td>
<td>Semester 1 or Semester 2</td>
</tr>
</tbody>
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### Credit transfer details:

| Credit (8 courses – 60 ECTS)  | BUS101: Business Analytics  
BUS102: Introduction to Economics  
BUS104: Management and Organisational Behaviour  
BUS105: Introduction to Marketing  
BUS106: Accounting for Business  
BUS108: Introduction to Informatics  
BUS203: Business Law and Ethics  
CDS102: Communication and Thought |

| Provisional Credit: (8 courses – 60 ECTS)  | 3 x 100 level Business Electives (BUS199)  
5 x 200 level Business Electives (BUS299) |

| Provisional credit conditions: Provisional credit will be converted to credit when we receive the following: | 1) Academic transcript/award certificate for studies at OTH Regensburg, detailing successful completion of the Bachelor of European Business Studies.  
2) Successful completion of a minimum of 120 ECTS |

### Courses remaining to be completed:

| Advanced Courses (1) | BUS320: Corporate Governance and Social Responsibility |

| Elective courses (7) | Select 7 advanced level (200/300 coded) courses. A minimum of 1 must be from the School of Business, and the remaining 6 may be from either faculty (Arts, Business and Law or Science, Health, Education and Engineering).  
The courses listed are correct at the time of writing, but are subject to change. Advice should be sought from Student Central prior to enrolling in courses. |
Important information regarding the USC program requirements can be found at the following link: [www.usc.edu.au/BU301](http://www.usc.edu.au/BU301)

**Study details:**

<table>
<thead>
<tr>
<th>Commencing teaching period:</th>
<th>Semester 1 or Semester 2</th>
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</thead>
<tbody>
<tr>
<td>Total credit transfer:</td>
<td>16 courses</td>
</tr>
<tr>
<td>Total courses to be completed at USC:</td>
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<td>Number of consecutive teaching periods of study at USC:</td>
<td>2 semesters</td>
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**Credit:**

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<thead>
<tr>
<th>DO NOT enrol in these courses</th>
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</thead>
<tbody>
<tr>
<td>BUS101 Business Analytics</td>
</tr>
<tr>
<td>BUS102 Introduction to Economics</td>
</tr>
<tr>
<td>BUS104 Management and Organisational Behaviour</td>
</tr>
<tr>
<td>BUS106 Accounting for Business</td>
</tr>
<tr>
<td>BUS108 Introduction to Informatics</td>
</tr>
<tr>
<td>COR109 Communication and Thought</td>
</tr>
<tr>
<td>2 x 100 level Business Electives (BUS199)</td>
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</table>

**Provisional Credit:**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>1 x 100 level Business Elective (BUS199)</td>
</tr>
<tr>
<td>7 x 200 level Business Electives (BUS299)</td>
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</tbody>
</table>

**Provisional Credit Conditions:**

Provisional credit will be converted to credit when we receive an official OTH Regensburg academic transcript confirming completion of the Bachelor of Business Administration with 180 ECTS.

**Courses remaining to be completed:**

**Introductory courses (1)**

- BUS105 Introduction to Marketing

**Advanced Courses (2)**

- BUS202 Business Law and Ethics
- BUS203 Corporate Governance and Social Responsibility

**Elective courses (5)**

Select 5 advanced level (200/300 coded) courses from either faculty (Arts, Business and Law or Science, Health, Education and Engineering).

The courses listed are correct at the time of writing, but are subject to change. Advice should be sought from [Student Central](http://Student Central) prior to enrolling in courses.
Turku University of Applied Sciences

Descriptions from Partner University not from OTH Regensburg

Detailed information:

Overview:

Guidelines:

- These are preliminary course lists and some changes might occur.
- You can choose courses from one module only
- You cannot select courses from several modules
- You can choose additional courses from the optional course list
- Please note that there is an allotment of 20 exchange students for each module. It is therefore recommended to select a second option for your module.
- In addition to the module, we encourage you to take courses from our summer school.
BUSINESS ACADEMY MODULE

The courses are implemented within the Business Academy (BA) Junior Startup Business Incubator and in context of BA’s regional and global entrepreneurial ecosystems. Learning in BA is inspired by Innovation Pedagogy principles, a well balanced self-driven and team learning environment under the support and guidance of the team coach. Business Academy learning way. Business Academy is an exceptional learning environment, where students can reach entrepreneurial and teamwork capabilities by doing real business.

The students staying for the whole academic year have the possibility to continue with the Business Academy module in the Spring 2019.

<table>
<thead>
<tr>
<th>Code</th>
<th>Course</th>
<th>ECTS</th>
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<tbody>
<tr>
<td>N/A</td>
<td>Responsible and Innovative Working Teams</td>
<td>5</td>
</tr>
<tr>
<td>N/A</td>
<td>Team Leadership and Management</td>
<td>5</td>
</tr>
<tr>
<td>3011539</td>
<td>Project Management</td>
<td>5</td>
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<tr>
<td>3011543</td>
<td>Intercultural Networking</td>
<td>5</td>
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<td>3011548</td>
<td>International Marketing and Selling</td>
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<tr>
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<td>Marketing Project</td>
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BUSINESS MODULE

<table>
<thead>
<tr>
<th>Code</th>
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<tr>
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<td>Introduction to Digital Business</td>
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</tr>
<tr>
<td>3041230</td>
<td>Logistics and Supply Chain Systems vava</td>
<td>5</td>
</tr>
<tr>
<td>3011598</td>
<td>Basics of Big Data in Business</td>
<td>5</td>
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<tr>
<td>3041212</td>
<td>Human Resource Management</td>
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<tr>
<td>3011663</td>
<td>Cases in International Business</td>
<td>5</td>
</tr>
<tr>
<td>1002309</td>
<td>Innovation project (continue on Spring 2019)*</td>
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</tr>
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</table>

* Exchange students staying for the whole Academic year 2018-2019 will have the possibility to continue working their Innovation project during the spring 2019 (15 ECTS altogether). Exchange students staying for the autumn 2018 only can also participate in an innovation project and get 5 ECTS from it.

BUSINESS MODULE

<table>
<thead>
<tr>
<th>Code</th>
<th>Course</th>
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<tbody>
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<td>3041227</td>
<td>Research Methods</td>
<td>5</td>
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<tr>
<td>3011532</td>
<td>Emerging Markets vava</td>
<td>5</td>
</tr>
<tr>
<td>3011585</td>
<td>Communication and Cultural Sensitivity in Service Encounters</td>
<td>5</td>
</tr>
<tr>
<td>3041212</td>
<td>Human Resource Management</td>
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<tr>
<td></td>
<td>Creating Customer Value</td>
<td>5</td>
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<tr>
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<td>Contracting in the Global Operational Environment</td>
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Optional courses

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<tr>
<td>N/A</td>
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<tr>
<td>N/A</td>
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<tr>
<td>N/A</td>
<td>Turku Summer School (August 2018 only!)</td>
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</tr>
<tr>
<td>3011652</td>
<td>Open Studies in Business 1 (mostly online)</td>
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</tr>
</tbody>
</table>

BUSINESS ACADEMY MODULE

The courses are implemented within the Business Academy (BA) Junior Startup Business Incubator and in context of BA’s regional and global entrepreneurial ecosystems. Learning in BA is inspired by Innovation Pedagogy principles, a well balanced self-driven and team learning environment under the support and guidance of the team coach. Business Academy learning way. Business Academy is an exceptional learning environment, where students can reach entrepreneurial and teamwork capabilities by doing real business.

New incoming exchange students for the Spring 2019 also have the possibility to join this Business Academy Module 2.

<table>
<thead>
<tr>
<th>Code</th>
<th>Optional courses</th>
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<tr>
<td>N/A</td>
<td>Team Leadership and Management 2</td>
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<td>3011539</td>
<td>Project Management 2</td>
<td>5</td>
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<tr>
<td>3011543</td>
<td>Intercultural Networking 2</td>
<td>5</td>
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<td>3011548</td>
<td>International Marketing and Selling 2</td>
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</tr>
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<td>3011610</td>
<td>Marketing Project 2</td>
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BUSINESS MODULE

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<tr>
<td>4021106</td>
<td>Research Methods</td>
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<tr>
<td>3002309</td>
<td>Innovation Project (continues from Autumn 2017)</td>
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<tr>
<td>3011532</td>
<td>Emerging Markets (VAVA)</td>
<td>5</td>
</tr>
<tr>
<td>3041234</td>
<td>Creativity and Innovativeness</td>
<td>5</td>
</tr>
<tr>
<td>3011554</td>
<td>Customer Oriented Product Development</td>
<td>5</td>
</tr>
<tr>
<td>3011657</td>
<td>Brand Management (VAVA)</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Get Finternational</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Finnish for exchange students</td>
<td>3</td>
</tr>
<tr>
<td>3011586</td>
<td>Experience Management</td>
<td>5</td>
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<tr>
<td>3011652</td>
<td>Open Studies in Business (mostly online)</td>
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</table>
Prague University of Economics and Business

Descriptions from Partner University not from OTH Regensburg

**Detailed information:**
https://insis.vse.cz/katalog/plany.pl?fakulta=20;poc_obdobi=2065;misto_vyuky=:typ_ss=5;typ_studia=1;program=607;obor=-2;specializace=-2;new_spec=-2;podprogram=;forma=1;stud_plan=8436

**Example Study Plan:**

**Modules:**

- **Basic Macroeconomics**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=142149

- **Basic French for Economists I**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=140332

- **Doing business in globalized environment**  

- **Human Resource Management Seminar**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=141250

- **International Business**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=139971

- **Lower Intermediate Spanish for Economists 1 (A1/A2)**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=140357

- **Marketing and Business Policy**  

- **Sustainable Development and Environment**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=140712

- **International Economics**  

- **International Financial Management**  
  https://insis.vse.cz/katalog/syllabus.pl?predmet=156744
Politics and Economics of Climate Change
https://insis.vse.cz/katalog/syllabus.pl?predmet=158074

Power Games in International Relations
https://insis.vse.cz/katalog/syllabus.pl?predmet=154907

Psychology of Communication for Managers

Strategic Management and Business Model Innovation
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
Modules at OTH Regensburg
<table>
<thead>
<tr>
<th>Module number</th>
<th>Module title</th>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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</thead>
<tbody>
<tr>
<td>28</td>
<td>International Management</td>
<td>IM</td>
<td>7/8</td>
<td>10</td>
<td>Every academic year</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module offered</th>
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</thead>
<tbody>
<tr>
<td>Prof. Dr. Leffers</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prof. Dr. Betten</td>
<td>1) Business Management</td>
<td>Course segment 2</td>
</tr>
<tr>
<td>Prof. Dr. Leffers</td>
<td>2) Internationalisation Strategies</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Woerz-Hackenberg</td>
<td>3) International Law</td>
<td></td>
</tr>
</tbody>
</table>

| 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. |

<table>
<thead>
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<th>Written examination Duration: 120 minutes</th>
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<tbody>
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<td>Portfolio</td>
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<table>
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<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tbody>
<tr>
<td>11</td>
<td>330 hours Contact/attendance time: 150 h Additional work: 180 h</td>
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Course number: 28.1  
Course title: Business Management  
(Internationale Unternehmensführung)

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

Lecturers:  
Prof. Dr. Leffers  
Prof. Dr. Woerz-Hackenberg  

Tuition type: Seminar-style tuition with exercises  
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:

Part 1:

Subject skills

Students have a detailed knowledge of the basic principles required to run a business in Europe (3). Following integrated management theory, students are able to distinguish between normative, strategic and operative management dimensions as well as managerial accounting (2).

Social skills

Students can express their views convincingly in group discussions, construct viable arguments and listen to arguments put forward by others (3).

Method skills

Students are able to apply concepts of normative, strategic and operative management as well as managerial accounting (2).

Personal skills

Students are able to recognise the need to balance stakeholder and shareholder values (1).

Part 2:

Subject skills

Students acquire a detailed knowledge of the key forms of organisation and tools of integration (2). They are familiar with the latest insights gained by empirical management research as well as selected management (training) concepts (1).
They understand differences in organisational needs for start-ups, SMEs, family firms, and publicly traded corporations (2). They are familiar with life cycle concepts of organisational evolution and innovation (2).

**Social skills**

Students are conscious of the need for socio-emotional support in any change process (3). They can discuss cases and preform well grounded argumentations on organisational development (3).

**Method skills**

Students are able to improve on existing organisational structures (3). They can comprehend and analyse case studies in organisational practice (2).

**Personal skills**

Students can take human needs into account when designing an organisation structure and taking management decisions (2). They develop content-bond judgement skills in organisational design and development (1).

**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:

- **Organisation - Concepts and issues**
  - Evolving organisations
  - Life cycles of organisational development
  - Organisational differentiation (processes and forms of organisations)
Particularities in the organisation of start-ups, SMEs, family businesses, publicly traded companies and during crises and turnaround
- Instruments (hierarchy, rules, horizontal coordination, secondary organisation)
- Organisational design and innovation
- Change management
- Research insights
- Case studies on evolving organisations

- Selected management concepts

**Literature**

**Required reading**
- Lecture notes
Steinmann, Horst; Schreyögg, Georg: Management
Vahs, Dietmar: Organisation

**Recommended reading**
Hungenberg, Harald; Wulf, Torsten: Grundlagen der Unternehmensführung
Macharzina, Klaus; Wolf, Joachim: Unternehmensführung

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

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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<tbody>
<tr>
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**Other information**
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<td>German</td>
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<td></td>
<td>Contact/attendance time: 90 h</td>
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<td></td>
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<td><strong>Learning outcomes</strong></td>
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<tr>
<td>-----------------------</td>
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</tr>
</tbody>
</table>

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

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

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

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

**Subject skills**

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

**Social skills**

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

**Method skills**

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

**Personal skills**

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

## Literature
### Required reading

### Recommended reading
- **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 8:** Salacus, J., Making Global Deals, Chapter on negotiation, New York 1991

## Teaching and learning methods
The course will be conducted primarily as seminar-style tuition supplemented with case studies and discussion.

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Portfolio</th>
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</thead>
</table>

<table>
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**Course number**  
28.3  

**Course title**  
International Law  
(Internationales Recht)

<table>
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<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<tr>
<td>IRE</td>
<td>8</td>
<td>2</td>
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<tr>
<td></td>
<td></td>
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**Lecturer**  
Prof. Dr. Betten

**Tuition type**  
Case studies with seminar-style tuition

**Compulsory/Elective**  
Compulsory

**Learning outcomes**

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

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

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

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

**Subject skills**

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

**Social skills**

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

**Method skills**

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

**Personal skills**

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

**Content**

- **Introduction to conflict of laws and European Acts**
- **Basic principles of conflict of laws (EGBGB)**
  - Meaning and purpose
    - Legal sources
• Related disciplines
  • History of conflict of laws
    o General doctrines
      • Substantive rules and conflict rules
      • Connecting factors
      • Qualification
      • Referral
      • Ordre public
  • European legal Acts
    o Rome I Regulation (Rom I- VO) on the law applicable to contractual obligations
    o Rome II Regulation (Rom II VO) on the law applicable to non-contractual obligations
    o 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)

**Literature**

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

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

**Teaching and learning methods**
Seminar-style tuition with individual and group work

**Type of examination/Requirements for the award of credit points**
Written examination
Duration: 60 minutes

**Other information**
- 

**ECTS Credits**
2

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

**Course language**
German
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<th>Module number</th>
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<th>Module offered</th>
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<td>WP</td>
<td>7</td>
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<tr>
<td>Course segment 2</td>
<td></td>
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<tr>
<td>Basic knowledge in Economics</td>
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<tr>
<td>Learning outcomes</td>
<td></td>
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<tr>
<td>The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:</td>
<td></td>
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<tr>
<td>• Competence level 1 (awareness): cursory awareness of simple structures, only previously learned knowledge is tested</td>
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<tr>
<td>• Competence level 2 (comprehension): basic understanding of multiple structures up to deeper understanding of the relations between structures, learned knowledge is analysed, combined and applied</td>
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</tr>
<tr>
<td>• Competence level 3 (deep understanding and application): deeper understanding of the relations between structures up to independent transfer and extension of knowledge to new structures, learned knowledge is critically questioned and/or evaluated, interrelations between structures and their consequences are reflected and explained</td>
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<tr>
<td>On completing the module the students will have achieved the following learning outcomes on the basis of scientific methods:</td>
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<tr>
<td>Subject skills</td>
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<tr>
<td>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).</td>
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<tr>
<td>Social skills</td>
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<tr>
<td>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).</td>
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<tr>
<td>Method skills</td>
<td></td>
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</tr>
<tr>
<td>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).</td>
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</tbody>
</table>
## Personal skills

Students can communicate major economic concepts both in writing and orally both to a technical and non-technical audience (2).

## 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

Mussel, Gerhard/ Pätzold, Jürgen: Grundfragen der Wirtschaftspolitik, Stuttgart

**Recommended reading**

Clement/Terlau: Grundlagen der Angewandten Makroökonomie, München

Latest edition
**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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<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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**Other information**

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<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tr>
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<tr>
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<tr>
<td>30</td>
<td>International Economics (Internationale Wirtschaftsbeziehungen)</td>
<td>IWB</td>
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<tr>
<th>Module coordinator</th>
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<tbody>
<tr>
<td>Prof. Dr. Ruddies</td>
<td>Seminar-style tuition with exercises</td>
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<thead>
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<th>Lecturer</th>
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<td>Prof. Dr. Ruddies</td>
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**Access requirements**
Course segment 2

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

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

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

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

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

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

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

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

### 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
  o Fiscal and monetary policy within fixed and flexible exchange rates
  o Mundell - Fleming Model

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

Literature

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

Recommended reading
Dieckheuer: Internationale Wirtschaftsbeziehungen, München
Eibner: Internationale wirtschaftliche Integration, München/Wien
Güida: Internationale Volkswirtschaftslehre, Stuttgart
Koch/Czogalla: Grundlagen und Probleme der Wirtschaftspolitik, Chap. 8, Köln
Krugman/Obstfeld: International Economy, Prentice Hall, Boston

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.

Type of examination/Requirements for the award of credit points
Written examination
Duration: 90 minutes

Other information
-
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<th>ECTS Credits</th>
<th>Workload</th>
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<tr>
<td>31</td>
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**Lecturers**  
Prof. Dr. Jaritz  
Prof. Dr. Woerz-Hackenberg  
Philipps

| Module courses | 4) Business Game  
5) Corporate Communications |

**Learning outcomes**  
1) Business Game  
Skills needed to successfully manage a virtual business under competitive conditions  
2) Corporate Communications  
Ability and skills to communicate externally and internally as well as across cultures

| Content | 1) Business Game  
- Management of a virtual company over 8 periods under competitive conditions  
- Definition of business strategy and derivation of decisions  
- Analysis and interpretation of (financial) accounting reports  
2) Corporate Communications  
- 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**  
1 written examination  
Duration: 90 minutes  
1 written examination  
Duration: 60 minutes

| ECTS Credits | 7  
Workload | 210 hours  
Contact/attendance time: 90 h  
Additional work: 120h |

| Weighting of the grade in the overall grade | 7 |
### Course title

**Business Game**  
(Unternehmensplanspiel)

### Code

UPS

### Semester

7

### Number of WSH

4

### Module offered

Every semester

### Lecturers

Prof. Dr. Jaritz  
Mr. Philipps  
Prof. Dr. Höschl  
Mrs. Feuerer

### Tuition type

Seminar-style lecture with exercises

### Compulsory/Elective

Compulsory

### Learning outcomes

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

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

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

**Subject skills**

Students acquire knowledge of how businesses are managed (2). They are able to apply managerial and financial accounting and key indicators for corporate management (3). Moreover, students are familiar with the key characteristics and the differences between industrial goods and service markets (2).

**Method skills**

Students are able to think strategically (2) and know how to relate strategies to targets and how to implement their decisions (3). They can deal with problems and important success factors involved in managing a business (2). Students gain a knowledge of budgeting and can evaluate results (2).

**Social skills**

Students are able to work in groups and make decisions within a team (3). They can work in a team and organise team work (2). Students know how to deal with conflicts and resolve them as part of a team (3). They are able to take responsibility for the team performance and their actions (2).

**Personal skills**

Students appreciate the impact of competitive and success-oriented decisions (2) and can incorporate personal values into their decisions (1).
### Content

A realistic and risk-free simulation of the business activities of a virtual company takes place under competitive conditions (each small group consists of 4 to 5 companies operating in a closed market). The cloud-based simulation used reproduces complex interrelationships of a medium-sized company in the elevator industry. The company is active in the business areas of elevator production and services in the form of maintenance contracts. Both areas are interdependent and influence each other.

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

### Literature

**Required reading**

Manual

Teaching material (provided on Moodle)

**Recommended reading**

Books about managerial and financial accounting

### Teaching and learning methods

Coaching of the teams by the lecturer

Integrated 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

Grading:

Written examination

Duration: 90 minutes

Prerequisites to take part in the exam:

- Active participation throughout the course
- Small course assignments and tasks
- Presentation of the results

### Other information

Cloud-based business simulation

Learning business by doing business approach

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<th>Course language</th>
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Course number
31.2

Course title
Corporate Communications

Code
CCO

Semester
7

Number of WSH
2

Module offered
Every academic year (winter semester)

Lecturer
Prof. Dr. Woerz-Hackenberg

Tuition type
Seminar-style tuition with exercises

Compulsory/Elective
Compulsory

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

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- 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).

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).

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 (3).

Content
- Communication and corporate communication models
- Audiences of corporate communication
- Internal and external corporate communication
- Corporate identity, corporate image and corporate reputation
- Public relations management
- Crisis management
<table>
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<tr>
<th>▲ Corporate communication across cultures</th>
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<tbody>
<tr>
<td><strong>Literature</strong></td>
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<tr>
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<tr>
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<tr>
<td><strong>Teaching and learning methods</strong></td>
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<tr>
<td>Lectures providing definitions, overview and structure</td>
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<tr>
<td>Group work in which theoretical knowledge is applied to case studies</td>
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<td>Practitioners will provide presentations about actual topics and examples in their business</td>
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<td><strong>Type of examination/Requirements for the award of credit points</strong></td>
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<tr>
<td>Written examination</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Hößl</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
</tr>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Hößl</td>
<td>1) International Controlling</td>
<td>Course segment 2</td>
</tr>
<tr>
<td>Prof. Dr. Schöntag</td>
<td>2) Investment Management and Valuation</td>
<td>Knowledge in “Finance”</td>
</tr>
<tr>
<td>Prof. Dr. Süzeroglu-Melchior</td>
<td>3) Digital Finance or Hedging and Financing Instruments (one module to choose)</td>
<td></td>
</tr>
<tr>
<td>Dr. Lienland</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Michl M.A.</td>
<td></td>
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</tr>
</tbody>
</table>

**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**

**International Controlling**
- 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

**Investment Management and Valuation**

Knowledge and application of different valuation approaches for individual investment projects and entire businesses.

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

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

<table>
<thead>
<tr>
<th>Type of examination/ Requirements for the award of credit points</th>
<th>3 written examinations</th>
</tr>
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<tbody>
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<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tbody>
<tr>
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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
Dr. Lienland
Michl M.A.

Tuition type
Seminar-style tuition with exercises

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 planning, evaluation 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 evaluation 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 are able to discuss and solve problems in small groups and to develop appropriate solutions in the context of small case studies (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. allocation.

Part I: Introduction to Management Accounting

Part II: Basic Concepts of Planning and Control in the International Firm

- The international firm
- Strategic planning
- Budgeting
- Beyond or better budgeting?
- Reporting
- Special issues of budgeting and reporting in the international firm

Part III: Selected Methods of Evaluation and Control

- Profit Center Accounting
- Traditional and modern performance measurement (ROI, value-based concepts, balanced scorecard)
- Target Costing
- Activity based costing

Part IV: International Issues in Management Accounting

- Currency Changes and Management Control
- Management of cultural distance

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

Required reading

Course materials
Hoffjan, A., Internationales Controlling, Stuttgart
Reichmann, Th., Controlling mit Kennzahlen und Management-Tools. Die systemgestützte Controlling-Konzeption, München

Recommended reading

Horvath, P., Controlling, München
Weber, J., Schäffer, U., Einführung in das Controlling, Stuttgart
2. Praxishandbuch SAP-Controlling, SAP PRESS, Uwe Brück, Glileo Press, Bonn 2011

Online help for SAP ERP CO

Latest edition
### Teaching and learning methods

- Seminar-style tuition
- Group exercises
- Small-scale case studies
- Seminar-style tuition with exercises on the computer in small groups
- Presentation by lecturer using PowerPoint or slides; course materials will be provided
- Explanations of the SAP system and support at PC workstations

An integral part of the course is a complex, end-to-end case study which enables students to categorize cost centers, identify problems within the cost center accounting system and undertake a primary costs breakdown, as well as perform internal activity.

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

- Written examination
- Duration: 90 minutes

### Other information

- Exercises in the CIP pool

### ECTS Credits
- 5

### Workload
- 150 hours
- Contact/attendance time: 60 h
- Additional work: 90 h

### Course language
- German
Learning outcomes

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

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

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

Subject skills

Students know 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).

Content

- Introduction and basics: investment and financing theory
- Investment Management
Analysis methods for investment decisions, taking into account taxes, uncertainty and practical implementation issues
- Investment management with Excel

Corporate valuation
- Reasons for and methods of valuation
- Financial theory basics (Modigliani/Miller-Theorem)
- DCF approaches (APV, Flow-to-Equity, WACC)
- Valuation using multiples
- Capital market-oriented approaches for determining cost of capital

Literature

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

Teaching and learning methods
Seminar-style tuition
Presentation by lecturer using PowerPoint or slides; course materials will be provided
Autonomous exercises with correction aids
Student work within the framework of e-learning of OTH Regensburg
Use of online tools for comprehension checks

Type of examination/Requirements for the award of credit points
Written examination
Duration: 90 minutes

Other information
Excel exercises and case studies will be integrated into the course.

ECTS Credits
5

Workload
150 hours
Contact/attendance time: 60 h
Additional work: 90 h

Course language
German
Learning outcomes

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

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

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

**Subject skills**

Students know the 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 and can translate their proposed solutions into business practice (3). They are capable of analysing investment decisions on the basis of scientific approaches and methods (2), interpreting innovation, carrying out company valuations professionally with focus on stakeholder value and assessing the results (3).

**Social skills**

Students acquire the ability to develop, analyse and critically appraise alternative courses of action through group work, case studies and discussion sessions (2). They benefit from debating
and reasoning skills, are able to work in a team and can present and defend results in front of an audience (2).

**Personal skills**

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

**Content**

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

**Literature**

**Required reading**

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

**Recommended reading**

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

**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

<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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<tbody>
<tr>
<td>Duration: 90 minutes</td>
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**Other information**

Excel exercises and case studies will be integrated into
Students can participate in a stock market game.

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<th>ECTS Credits</th>
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<td>Course title</td>
<td>Hedging and Financing Instruments (Finanzierungs- und Absicherungsinstrumente)</td>
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<td>Semester</td>
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<td>Module offered</td>
<td>Every academic year (summer semester)</td>
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</table>
| Lecturers     | Prof. Dr. Schöntag  
                Prof. Dr. Sevim Süzeroglu-Melchiors |
| Tuition type  | Seminar-style tuition with exercises |
| Compulsory/Elective | Elective.  
                        32a.3a or 32a.3b has to be chosen |

### Learning outcomes

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

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

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

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

#### Subject skills

Students know and understand conventional and innovative forms of financing in companies (2) and the different types and forms of capital providers (1).

They can adequately assess the advantages and disadvantages of financing instruments (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 (1), can assess the specific properties (2) and can use these hedging instruments in a targeted manner to hedge against financial risks in companies and institutions (3). They know the advantages and disadvantages of using hedging instruments (1) and can assess these advantages and disadvantages (2).

#### Method skills

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

#### Social skills

Students have discernment and the ability to discuss matters relating to financial and economic decision.
### Personal skills
Students can bring appropriate positions to planning and decision-making processes (2). They are aware of the financial consequences of their decisions and are able to incorporate them into their own value system.

### Content
- Conventional and innovative forms of financing and financing instruments
  - Equity financing
  - Debt financing
  - Special forms of financing
  - Innovative forms of financing
- Hedging instruments
  - Basics and advantages and disadvantages of using derivative financial instruments
  - Forwards
  - Futures
  - Swaps
  - Options

### 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 (als E-Book erhältlich)
Bösch, M., Derivate, München

**Recommended reading**
Hull, J., Optionen, Futures und andere Derivate, Hallbergmoos
Staroßom, H., Corporate Finance, Teil 2: Finanzierung in den Lebensphasen einer Unternehmung, Bremen (als E-Book erhältlich)
each in the current edition

### 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

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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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<tbody>
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<td>Duration: 90 minutes</td>
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### Other information
Lectures by practitioners on the content of the module,
Integration and analysis of current practical examples
<table>
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<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
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<tbody>
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<td>32b</td>
<td>Study Option Marketing (Studienfachwissenschaft Marketing)</td>
<td>MA</td>
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**Module coordinator**
Prof. Dr. Feichtner

**Tuition type**
Seminar-style tuition with exercises

**Module duration**
2 semesters

**Lecturers**
Prof. Dr. Dach
Prof. Dr. Feichtner
Prof. Dr. Urban
Prof. Dr. Wolfrum

**Module courses**
1) Price and Product Policy
2) Communication and Distribution Policy
3) Service and Retail Marketing

**Access requirements**
Course segment 2
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**
- 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**
3 Written examinations
Duration 90 minutes each

<table>
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<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<td>15</td>
<td>450 hours Contact/attendance time: 180 h Additional work: 270 h</td>
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<tr>
<td>32b.1</td>
<td>Price and Product Policy (Preis- und Produktpolitik)</td>
<td>PPP</td>
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**Lecturer**
Prof. Dr. Wolfrum

**Tuition type**
Seminar-style tuition with exercises

**Compulsory/Elective**
Compulsory

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

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

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

**Subject skills**
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).

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

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

**Personal skills**
Students are aware of the consequences of pricing and product policy decisions and are able to integrate them into their own value systems (3).

**Content**
- Pricing policy as an element in the marketing mix
- Product policy as an element in the marketing mix
- Aspects of market segmentation
- Aspects of target group definition

**Literature**

**Required reading**
Lecture notes and Case Studies

**Recommended reading**
Hofbauer/Sangl: Professionelles Produktmanagement
Kotler u.a.: Grundlagen des Marketing
Kotler u.a.: Marketing-Management
Hofbauer/Knör: Professionelles Preismanagement
Lippold: Marktorientierte Unternehmensführung und Digitalisierung
Simon/Faßnacht: Preismanagement
Solomon: Konsumentenverhalten
Fachzeitschriften wie „Die Absatzwirtschaft“, „Marketing Review St. Gallen“ oder „Der Innovationsmanager“

**Latest edition**

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

<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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<tbody>
<tr>
<td></td>
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**Other information**
Guest lectures by speakers from marketing practice

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
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<td>Contact/attendance time: 60 h</td>
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<tr>
<td>32b.2</td>
<td>Communication and Distribution Policy (Kommunikationspolitik und Vertrieb)</td>
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<th>Compulsory/Elective</th>
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<tbody>
<tr>
<td>Prof. Dr. Feichtner</td>
<td>Seminar-style tuition with exercises</td>
<td>Compulsory</td>
</tr>
<tr>
<td>Prof. Dr. Urban</td>
<td></td>
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</table>

**Learning outcomes**

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

**Social skills**

Students understand the need for teamwork in the context of communication policy work processes (3). They possess communication skills and are able to assess the performance of others in terms of professional and personal quality (2). Students are skilled in implementataion and teamwork and are able to present specialist lectures and practice constructive criticism (3).
Method skills
Students can use communication policy planning and decision-making methods (market research, media planning, selection of advertising materials, preparation of agency briefings, advertising tests, etc.) and are able to present and argue confidently on the basis of sound specialist knowledge and appropriate communication techniques (3). They are proficient in the classic methods of market valuation (portfolio management, ABC analyses according to various criteria of the customer lifetime value approach), but also in all relevant methods of sales management (2). Students are able to develop a marketing and sales strategy, to anchor it organizationally and to implement it consistently (2).

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).

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.
- Communication planning with a stage model
  - Analysis of communication needs
  - Definition of target groups
  - Definition of communication goals
  - Determination of the communication budget
  - Selection of communication tools
  - Preparation of the briefing
  - Media planning
  - Designing the message
  - Production of communication media
  - Publishing communication media

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

**Required reading**

Lecture notes

Bruhn, M.: Systematischer Einsatz der Kommunikation für Unternehmen

Kroeber-Riehl, W.: Strategie und Technik der Werbung

Winkelmann, P., Marketing und Vertrieb: Fundamente für die Marktorientierte Unternehmensführung

Heinemann, G., Cross-Channel-Management: Integrationserfordernisse im Omni-Channel-Handel

Chaffey, E-Business & E-Commerce Mgt.

**Recommended reading**

Böcker, F.: Marketing

Kotler, Ph.: Marketing-Management

Meffert, H.: Marketing

Winkelmann, P.: Marketing und Vertrieb

latest edition

### Teaching and learning methods

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

Seminar and group work/role playing

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

- Written examination
  - Duration: 90 minutes

### Other information

- Company videos
- Excursions and guest speakers

### ECTS Credits

| ECTS Credits | 5 |

### Workload

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

### Course language

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

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

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

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

Subject skills
Students 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).

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

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

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

Content

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

**Literature**

**Required reading**


**Recommended reading**


**Teaching and learning methods**

Presentation

Seminar and group work

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

Written examination

Duration: 90 minutes

**Other information**

Usually, half of the class consists of international students.

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### Module Overview

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<th>Module title</th>
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<td>Study Option Logistics (Studienschwerpunkt Logistik)</td>
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<td>Every academic year</td>
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<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Bick</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
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<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tr>
<td>Prof. Dr. Bick</td>
<td>1) Dispositional and Physical Logistics</td>
<td>Course segment 2</td>
</tr>
<tr>
<td>Prof. Dr. Gänßbauer</td>
<td>2) Quantitative Methods in Logistics</td>
<td>Knowledge in Logistics</td>
</tr>
<tr>
<td>Prof. Dr. Dach</td>
<td>3) Industrial Contract Logistics or Transport Logistics (one module to choose)</td>
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<table>
<thead>
<tr>
<th>Learning outcomes</th>
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<tr>
<td>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.</td>
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<td><strong>Dispositional and Physical Logistics</strong></td>
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<tr>
<td>- Procurement logistics and purchasing</td>
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<tr>
<td>- Synchronised production procurement / the JIT concept</td>
</tr>
<tr>
<td>- Material flow and layout planning</td>
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<tr>
<td><strong>Quantitative Methods in Logistics</strong></td>
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<tr>
<td>- Logistics controlling</td>
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<td>- Transport and Network Planning models</td>
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<td>- Production planning</td>
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<td>- Methods of production control</td>
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<tr>
<td><strong>International Contract Logistics</strong></td>
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<td>- Introduction/Organisational aspects</td>
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<td>- Decision-making/Procedures</td>
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<td>- Introduction/Organisational aspects</td>
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<td>- Freight and transport logistics stakeholders</td>
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<td>- Carriers</td>
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<td>- Information and communication technologies</td>
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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 summer semester)

Lecturer
Prof. Dr. Bick

Tuition type
Seminar-style tuition with exercises

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).

**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).
## 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
- Schönsleben, Paul, Integrales Logistik Management, Springer Verlag, Berlin
- Schulte, Gerd, Material- und Logistikmanagement, R. Oldenbourg Verlag
- Vahrenkamp, Richard, R. Oldenbourg Verlag

**Latest edition**
| Teaching and learning methods | Seminar-style tuition  
Presentation by lecturer using PowerPoint and slides, lecture notes will be available |
|-------------------------------|---------------------------------------------------|
| Type of examination/Requirements for the award of credit points | Written examination  
Duration: 90 minutes |
| Other information | - |
| ECTS Credits | 5 |
| Workload | 150 hours  
Contact/attendance time: 60 h  
Additional work: 90 h |
| Course language | German |
### Learning outcomes

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

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

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

#### Subject skills

Students 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.

#### Personal skills

Students are able to professionally defend their position (reasoning skills) and present results to a specific target group (presentation skills) (3).
The main topics include logistics controlling and the application of quantitative methods to selected logistics areas. Other important aspects are PPC functions and their implementation in PPC systems.

- Logistics controlling
  - Key performance indicators and systems
  - Process cost calculation

- Quantitative methods in selected logistics areas
  - Network Planning (Location models)
  - Forecasting models for inventory management
  - Transportation (Delivery tour heuristics)

- Production Planning and Control (PPC)
  - Target system
  - Production programme planning
  - Quantity planning
  - Scheduling and capacity planning
  - Implementation and control of production

- PPC Systems
  - Overview
  - MRP
  - KANBAN
  - OPT

**Literature**

**Required reading**
Lecture notes

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

**Latest edition**

**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

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<th>Type of examination/Requirements for the award of credit points</th>
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**Other information**
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<td></td>
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</tr>
</tbody>
</table>
Learning outcomes

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

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

## 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
  - Duration: 90 minutes

## Other information

- Visitor presentations by experts from industry

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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. Gänßbauer

Tuition type
Seminar-style tuition with exercises

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

## 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
  - Duration: 90 minutes

## Other information
- Guest presentations by experts from industry

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<tr>
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<td>1) Recruiting and Selection</td>
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<tr>
<td>Prof. Dr. Nonnast</td>
<td>2) Development and Training</td>
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<tr>
<td>Prof. Dr. Striepling</td>
<td>3) Labour Law für HR and Managers and Strategic Performance Management</td>
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<tr>
<td>Prof. Dr. Voußem</td>
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| Learning outcomes of the module | |
|---------------------------------| Students gain proficiency in Human Resource Management techniques and an ability to resolve Human Resource Management problems. |

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<th>Module content</th>
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<tr>
<td>• Techniques of personnel planning</td>
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<tr>
<td>• Methods of personnel recruitment</td>
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<tr>
<td>• Approaches to employee sepparation</td>
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<tr>
<td>• Concepts of career development</td>
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<tr>
<td>• Training and development</td>
</tr>
<tr>
<td>• Training and training concepts</td>
</tr>
<tr>
<td>• Advanced labour law</td>
</tr>
<tr>
<td>• Strategic Performance Management</td>
</tr>
<tr>
<td>• Topical HR management issues</td>
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<table>
<thead>
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<th>Type of examination/ Requirements for the award of credit points</th>
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<tbody>
<tr>
<td>2 Portfolios</td>
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<tr>
<td>2 Written examinations</td>
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<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tbody>
<tr>
<td>15</td>
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<td></td>
<td>Contact/attendance time: 180 h</td>
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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. Braun
Prof. Dr. Voußem

Tuition type: Seminar-style tuition with exercises
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).

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

**Literature**

**Required reading**

Lecture notes

**Recommended reading**

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

**Teaching and learning methods**

Seminar-style tuition with group development of the material, intensive discussion and analysis of case studies

Specialist input by the lecturer

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Portfolio</th>
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**Other information**

HR management practitioners as guest speakers where possible

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**Course number**  
32d.2

**Course name**  
Development and Training  
(Personalentwicklung und Training)

<table>
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<tr>
<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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| PET  | 7        | 4             | Every academic year  
(winter semester) |

**Lecturer**  
Prof. Dr. Nonnast

**Tuition type**  
Seminar-style tuition with exercises

**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 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

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

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
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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
Prof. Dr. Striepling

Tuition type
Seminar-style tuition with exercises

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

Teaching and learning methods

Seminar tuition
Lectures
Case examples
Exercises

Type of examination/Requirements for the award of credit points

Written examination
Duration: 60 minutes
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| **Workload**           | 75 hours  
|                        | Contact/attendance time: 30 h  
|                        | Additional work: 45 h  |
| **Course language**    | German |
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. Voußem

Tuition type
Seminar-style tuition with exercises

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

Teaching and learning methods
Seminar tuition
Lectures
Case examples
Exercises

Type of examination/Requirements for the award of credit points
Written examination
Duration: 60 minutes

Other information
- 

ECTS Credits
2.5

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

Course language
German
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<tr>
<td>32e</td>
<td>Study Option Project Management (Studienschwerpunkt Projektmanagement)</td>
<td>PR</td>
<td>7/8</td>
<td>12</td>
<td>Every academic year</td>
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<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Höschl</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
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<th>Lecturers</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Falter</td>
<td>Course segment 2</td>
</tr>
<tr>
<td>Prof. Dr. Höschl</td>
<td></td>
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<tr>
<td>Prof. Dr. Jaritz</td>
<td></td>
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<table>
<thead>
<tr>
<th>Module courses</th>
<th>Learning outcomes of the module</th>
<th>Subject skills</th>
</tr>
</thead>
</table>
| 1) Project Management – Methods and Tools | Students acquire skills for independent planning and implementation of projects applying traditional or agile project management methods. In particular, students can
| 2) Psychology in Projects | • Realistically plan scope, expenses, dates and milestones of projects,
| 3) Seminar Project Management | • Develop and implement information and communication strategies for successful project implementation (change management),
| | • Recognize project risks in good times and initiate suitable preventative measures (risk management),
| | • Set up a project reporting system,
| | • Manage project crises (crisis management),
| | • Support Scrum projects as a Scrum Master,
| | • Manage a project portfolio. |

<table>
<thead>
<tr>
<th>Social skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
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</table>

<table>
<thead>
<tr>
<th>Method skills</th>
</tr>
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<tbody>
<tr>
<td>Students are proficient in methodology in the areas of:</td>
</tr>
<tr>
<td>• Project planning and implementation</td>
</tr>
<tr>
<td>• Project evaluation and project controlling</td>
</tr>
<tr>
<td>• Change management</td>
</tr>
<tr>
<td>• Risk and crisis management</td>
</tr>
<tr>
<td>• Scrum (with large scale scrum)</td>
</tr>
<tr>
<td>• Design thinking</td>
</tr>
<tr>
<td>Personal skills</td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td>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.</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Module content</th>
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</thead>
<tbody>
<tr>
<td>- Project planning and implementation for different types of project</td>
</tr>
<tr>
<td>- Project controlling</td>
</tr>
<tr>
<td>- Change management</td>
</tr>
<tr>
<td>- Risk and crisis management</td>
</tr>
<tr>
<td>- Establishing an international project organization</td>
</tr>
<tr>
<td>- Organising an international project team</td>
</tr>
<tr>
<td>- Projects and company cultures</td>
</tr>
<tr>
<td>- Software support</td>
</tr>
<tr>
<td>- Reporting, communication and information</td>
</tr>
<tr>
<td>- Quality concepts</td>
</tr>
<tr>
<td>- Project portfolio management</td>
</tr>
<tr>
<td>- Agile project management using Scrum (Scrumban, LeSS)</td>
</tr>
<tr>
<td>- Kanban</td>
</tr>
<tr>
<td>- Design thinking</td>
</tr>
<tr>
<td>- Soft skills: conflict management, team leadership, presentation, creativity methods</td>
</tr>
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<tr>
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<td></td>
</tr>
<tr>
<td></td>
<td>Contact/attendance time: 180 h</td>
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<td>Project Management – Methods and Tools</td>
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<th>Module offered</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
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<td>PRM</td>
<td>8</td>
<td>4</td>
<td>every academic year</td>
<td>Seminar-style tuition with case studies and exercises</td>
<td>Compulsory</td>
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</tbody>
</table>

**Learning outcomes**

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

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

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

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

**Subject skills**

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

**Social skills**

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

**Method skills**

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

**Personal skills**

Students are able to tackle business-related problems on their own initiative by applying scientific methods to a practical application situation (2). They are self-reliant and possess critical abilities and decision-making skills (2).
Content
Nowadays, most upcoming tasks in companies are handled as projects. However, the proportion of failed projects tends to be fairly high, mainly due to the fact that project management was inadequate. One of the key competence in project management today is to be able to select and apply suitable methods and tools that considers the specific project context. Consequently, this module covers different methods and tools in the areas of traditional and agile project management.

- Project management fundamentals
  - Definitions and different project management approaches (traditional and agile)
  - Framework for decision about right project management approach
  - Project initiation phase with request for proposals (RfP) and proposals
- Agile project management methods
  - Agile mindset and agile manifesto
  - Scrum I: Framework with roles, ceremonies and artifacts
  - Scrum II: Comprehensive preparation program for the recognized Scrum certificate “Professional Scrum Master I (PSM I)” as issued by scrum.org
  - Large Scale Scrum (LeSS)
  - Scrumban
  - Kanban
  - Design Thinking
- Traditional project management method
  - Project planning tools such as work breakdown structure, Gantt chart, cost and resource planning and risk management
  - Project monitoring and control tools such as stage gate process, S curve, Gantt chart, milestone trend analysis, Earned Value, status reporting, project scorecard, stakeholder management
- Project portfolio management
  - Organization: Project Management Office (PMO) and Project Office (PO)
  - Project portfolio management tools to select, plan, and monitor portfolio

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

Recommended reading


http://www.pmi.org

www.scrum.org

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<th>Teaching and learning methods</th>
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<tr>
<td>Seminar tuition</td>
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<tr>
<td>Exercises</td>
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<tr>
<td>Group assignments and group discussions</td>
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<tr>
<td>Peer-to-peer learning</td>
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<tr>
<td>Case studies and examples from practice</td>
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<td>Guest speakers will be invited (English or German speaking)</td>
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<table>
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<tbody>
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<td>Written examination</td>
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<td>Duration 90 minutes</td>
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<table>
<thead>
<tr>
<th>Other information</th>
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<tbody>
<tr>
<td>Students can obtain the Professional Scrum Master I (PSM I) certificate (scrum.org). Preparation will take place in class.</td>
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<table>
<thead>
<tr>
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<th>Workload</th>
<th>Course language</th>
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<tr>
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Module number: 32e.2
Module title: Psychology in Projects (Psychologie des Projekterfolges)

<table>
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<td>7/8</td>
<td>4</td>
<td>Every semester (recommended for winter semester)</td>
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Lecturer: Prof. Dr. 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 innovation and management tools (e.g. design thinking) and can assess when their application is appropriate (1). Students have a basic knowledge of cultural differences (corporate culture, differences between functions) and the development of high-performance culture in project teams (2).

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

Method skills
Students are able to independently understand important project management topics. They have the skills to analyse, make decisions, resolve conflicts and manage change, as well as media skills, and can use them independently (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
- Communication and innovation models
- Main challenges (mega trends), most important reasons for initiating a project and suitable management methods
- Project management-, change-, learning- and mourning processes
- Selection and development of project staff

**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 personality analyses

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

**Other information**

<table>
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<th>ECTS Credits</th>
<th>Workload</th>
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Module number  
32e.3

Module title  
Seminar Project Management  
(Seminar Projektmanagement)

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<tr>
<th>Code</th>
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<th>Number of WSH</th>
<th>Module offered</th>
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| SPM  | 7/8      | 4             | every semester  
(recommended  
for winter semester) |

Lecturer  
Prof. Dr. Höschl

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 a team (3). They are also able to moderate team meetings and workshops in a results-oriented manner (3). Students are able to present results to various stakeholders in a targeted manner (3).

**Method skills**

Students can clarify and describe the assignment for a (research) project (2). They can apply project methods (analysis of the initial situation, goal formulation, project planning, project implementation, project control) and, if necessary, selected empirical research methods (operationalization, data collection, data evaluation) and present the results in a suitable manner (3). Students can apply both conventional and agile project management methods in order to meet their targets (3).

**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 teams (3).
### Content
- Independent understanding of an important project management topic.
- Varied topics, which are either brought in and processed by companies as customers, or which are selected according to topicality and fundamental importance for project management, including interdisciplinary aspects.

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

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

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

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

Literature-based seminar paper applied to the practical question

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

Presentation and discussion of the topics covered

### Type of examination/Requirements for the award of credit points
| Course Work |

### Other information
| Practical project work |

### ECTS Credits
| 5 |

### Workload
| 150 hours |

| Contact/attendance time: 60 h |

| Additional work: 90 h |

### Course language
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<td>Study Option Advanced Taxation and Auditing (Studienschwerpunkt Steuern und Wirtschaftsprüfung)</td>
<td>SW</td>
<td>7/8</td>
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<td>Every academic year</td>
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<th>Tuition type</th>
<th>Module duration</th>
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<tr>
<td>Prof. Dr. Dr. Goertzen</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
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<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Dr. Goertzen Prof. Dr. Koss</td>
<td>1) Advanced Financial Reporting and Auditing 2) International Accounting 3) Case Studies Auditing and Taxes and Advanced Studies</td>
<td>Course segment 2</td>
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<table>
<thead>
<tr>
<th>Learning outcomes</th>
<th>Type of examination/ Requirements for the award of credit points</th>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tbody>
<tr>
<td>This module shall prepare students for a career in accounting or tax consulting and the relevant professional exams</td>
<td>2 Written examinations Duration 90 Minutes each 2 Written examinations Duration 60 Minutes each</td>
<td>15</td>
<td>450 hours Contact/attendance time: 180 h Additional work: 270 h</td>
<td>15</td>
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</table>
Learning outcomes

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

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

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

**Subject skills**

Students are able to review advanced accounting problems and are able to provide solutions in collaborations with others (3). They can prepare audit strategies for audits for annual audits of financial reports applying the German Commercial Code and International Standards on Auditing (ISA) (3).

**Social skills**

Students can provide strategies in accountancy and audits in team work (2).

**Method skills**

Students can apply judicial methods (application and interpretation of statutes, argumentation) as well as economic methods (financial mathematical methods, valuation) as well as mathematical-statistical methods (2). They apply IT in accountancy and auditing (2).

**Personal skills**

Students are able to work on their own and can solve problems without assistance (2).

**Content**

- Revision of introductory accounting and accounting theory
- Recognition, presentation and measurement, disclosure requirements
  - Terms and definitions
  - Recognition and measurement of asset and liabilities, income and expenses according to German GAAP and IFRS
- Audit techniques
  - Audit planning and audit strategies
  - Audit procedures
  - Reporting (independent auditors' opinion, oral and written reporting by auditors)
- Consolidated accounts according to German GAAP
  - Statutory requirements and consolidation techniques
  - Application of methods previously learnt

**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

**Recommended reading**


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

**Teaching and learning methods**

Seminar-style tuition

Case Studies

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

Written examination

Duration: 90 minutes

**Other information**

Students' contributions are continuously expected.

Statute books will have to comply with rules and regulations.

**ECTS Credits**

5

**Workload**

150 hours

Contact/attendance time: 60 h

Additional work: 90 h

**Course language**

German
## Course number
32f.2

## Course title
International Accounting

<table>
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<tr>
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<td>IAC</td>
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## Lecturer
Prof. Dr. Koss

## Tuition type
Seminar-style tuition with exercises

## Compulsory/Elective
Compulsory

### Learning outcomes

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

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

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

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

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

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

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

### Content
- Introduction and accounting terms
- Institutions and norms
- Recognition, measurement and presentation according to IFRS
- Components of the Statement of Financial Position
- Components of the Statement of Profit or Loss and other comprehensive income
- Further financial reports
<table>
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<tr>
<th>Literature</th>
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<tr>
<td><strong>Required reading</strong></td>
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<tr>
<td>EU-IFRS (English version, German translation recommended)</td>
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<tr>
<td><strong>Recommended reading</strong></td>
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<tbody>
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Course number: 32f.3.1  
Course Title: Case Studies Auditing and Taxes  
(Fallstudien Wirtschaftsprüfung)

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

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

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

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

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

Social skills
Students can actively contribute to technical discussions (1).

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

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

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

**Literature**

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

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

**Teaching and learning methods**

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

Lectures and course material

Self-study and group work

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

| Written examination | Duration: 60 minutes |

**Other information**

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### Course number
32f.3.2

### Course Title
Advanced Studies
(Vertiefungsstudien)

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<td>Prof. Dr. Dr. Goertzen</td>
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<td>Compulsory</td>
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### Learning outcomes

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

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

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

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

#### Subject skills

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

#### Social skills

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

#### Method skills

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

#### Personal skills

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

### Content

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

- Determination of taxable income in general (methods and accounting tax law)
- Determination of taxable income in partnerships in particular
## Literature

### Required reading
Coenenberg, Jahresabschluss und Jahresabschlussanalyse, Schäffer u. Poeschel Verlag, Stuttgart
Horschütz, Groß, Fanck: Bilanzsteuerrecht und Buchführung
WP-Handbuch

### Recommended reading
Gräfer, Bilanzanalyse, Verlag Neue Wirtschaftsbriebe, Herne/Berlin
Langenbeck, Kompakttraining Bilanzanalyse, Kiehl Verlag, Ludwigshafen

### Latest edition

## Teaching and learning methods
Seminar-style tuition
Case Studies

## Type of examination/Requirements for the award of credit points
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<td>32g</td>
<td>Study Option Accounting and Controlling (Studienschwerpunkt Rechnungswesen und Controlling)</td>
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<th>Module duration</th>
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<td>Seminar-style tuition</td>
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<th>Lecturers</th>
<th>Module courses</th>
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<tbody>
<tr>
<td>Prof. Dr. Lienland</td>
<td>1) Strategic Controlling, Financial Controlling and Balance Sheet Analysis</td>
</tr>
<tr>
<td>Prof. Dr. Seidel</td>
<td>2) Business Intelligence (BI) in Controlling</td>
</tr>
<tr>
<td>Philipps</td>
<td>3) Business Controlling</td>
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</tbody>
</table>

| 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 | |
|-------------------------------------------------------------------| See individual module descriptions |

<table>
<thead>
<tr>
<th>ECTS-Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<td>450 hours</td>
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### Course number

32g.1

### Course name

Strategic Controlling, Financial Controlling and Balance Sheet Analysis  
(Strategisches Controlling, Finanzcontrolling und Bilanzanalyse)

### Code

SCO and FBI

### Semester

7

### Number of WSH

4

### Module offered

every semester  
(recommended for winter semester)

### Lecturers

Prof. Seidel  
Philippps

### Tuition type

Seminar-style tuition

### Compulsory/Elective

Compulsory

### Learning outcomes

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

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

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

**Subject skills**

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).

**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).

**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

### 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

### 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 |

### Other information

<table>
<thead>
<tr>
<th>ECTS-Credits</th>
<th>Workload</th>
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<tbody>
<tr>
<td>5</td>
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<tr>
<td></td>
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<tr>
<td></td>
<td>Additional work: 90 h</td>
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<table>
<thead>
<tr>
<th>Course language</th>
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<tbody>
<tr>
<td>German</td>
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</table>
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 summer semester)

Lecturer
Prof. Dr. Lienland

Tuition type
Seminar-style tuition

Compulsory/Elective
Compulsory

Learning outcomes

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

- 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
each in current edition; further literature will be announced in the course

Teaching and learning methods
Seminar-based lectures with exercises, group work, presentations of the results as well as discussions
Lecture with supporting media (video, radio play, online)
Solving case studies independently
Presentation and application of selected software

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<th>Written examination</th>
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<td><strong>Workload</strong></td>
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<td></td>
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<td><strong>Course language</strong></td>
<td>German</td>
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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. Lienland

Tuition type
Seminar-style tuition

Compulsory/Elective
Compulsory

Learning outcomes

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

- 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
each in current edition; further literature will be announced in the course

Teaching and learning methods

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

Type of examination/Requirements for the award of credit points
Written examination
Duration 90 minutes

Other information
ECTS-Credits
5
Workload
150 hours
Contact/attendance time: 60 h
Additional work: 90 h
Course language
German
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<th>Module number</th>
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<td>32h</td>
<td><strong>Study Option Technology and Management</strong> (Studienschwerpunkt Technik und Management)</td>
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<th>Code</th>
<th>Semester</th>
<th>Number of WSH</th>
<th>Module offered</th>
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<th>Tuition type</th>
<th>Module duration</th>
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<tbody>
<tr>
<td>Prof. Dr. Saßmannshausen</td>
<td>Seminar-style tuition with exercises</td>
<td>2 semesters</td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Module courses</th>
<th>Access requirements</th>
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<tbody>
<tr>
<td>Prof. Dr. Holmer</td>
<td>1) Entrepreneurship and Innovation Management</td>
<td>Course segment 2</td>
</tr>
<tr>
<td>Prof. Dr. Mandl</td>
<td>2) Technical Project</td>
<td></td>
</tr>
<tr>
<td>Prof. Dr. Rösel</td>
<td>3) Fundamentals of Engineering</td>
<td></td>
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<tr>
<td>Prof. Dr. Saßmannshausen</td>
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</table>

<table>
<thead>
<tr>
<th>Learning outcomes of the module</th>
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</thead>
<tbody>
<tr>
<td>Students understand technology and innovation management as well as the concepts of intrapreneurship and entrepreneurship.</td>
</tr>
<tr>
<td>Students are acquainted with the operational tasks and functions of engineers, software developers and technicians and gain insights into their terminology and work processes.</td>
</tr>
<tr>
<td>Students are able to design value-oriented management processes and apply appropriate management technologies in concrete occupational situations in the areas of technology management, innovation management, product management and entrepreneurship.</td>
</tr>
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<table>
<thead>
<tr>
<th>Module content</th>
<th>ECTS-Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
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<tbody>
<tr>
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<td>2 Written examinations</td>
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<td>Duration 90 minutes each</td>
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<td>Course Work</td>
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<th>ECTS-Credits</th>
<th>Workload</th>
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<tbody>
<tr>
<td>15</td>
<td>450 hours</td>
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| Contact/attendance time: 180 h |
| Additional work: 270 h |

178
Learning outcomes

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

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

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

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

Subject skills

Students understand the importance of technology and innovation management for companies and their competitive position (2). They know (1) the epistemological foundations of innovations and understand (2) their significance for interdisciplinary operational communication processes. Students are acquainted with the overall importance of innovation for economies and their dynamics in terms of growth and structural change (1). They can establish relationships within Global Value Chains and classify industrial and corporate decisions accordingly (2). They are acquainted (1) with creativity processes and their typical operational challenges and can apply appropriate support and management techniques at both team and department level (3). Students understand (2) corporate innovation systems and the governance of innovation processes and portfolios and know how to organise them (3). Students are familiar with corporate entrepreneurship systems and constructs of entrepreneurial management and entrepreneurial orientation (2), they can apply them to operational situations (3) and know (1) typical obstacles to their establishment. Students are familiar with methods of technology utilisation through product launches, new business units, spin-offs and start-ups (1). They know (1) fundamental concepts of product and production management and how they are linked, can apply product development methods (3), and are able to critically evaluate the integral importance of all these concepts and systems to the strategic management of companies from the perspective of corporate governance (2). Students know (1) the basics of industrial property rights, in particular patent and utility model law and associated legal strategies.

Social skills

Students are able to work productively in a team (capacity for teamwork) and to present their results and opinions in a relevant and targeted manner (presentation skills) (3). They can state their position in a professional manner (argumentative competence) (3).
Method skills

Students are able to (2) systematically record existing corporate innovation systems as well as systems of corporate entrepreneurship, analyse them for weaknesses and optimize (2) or redesign (3) them (introduction or reform of business innovation systems). They know (1) various methods of innovation and start-up management and are proficient in (3) individual and team-based creativity techniques.

Personal skills

Students are aware of the consequences of decisions within innovation systems and are able to integrate them into their own judgment (3). They have a sense of self-efficacy (3), constructive problem-solving skills (3), willingness to take calculated risks (2) and a tolerance of ambiguity necessary for innovation and start-up projects (1).

Content

- Models and initial phase of innovation management and innovation processes
- Functions and stakeholders of innovation management, promoter model
- Creativity techniques, creativity in teams and companies
- Management, evaluation and selection of innovation projects
- Ethical aspects of innovation management
- Strategic innovation and technology management
- Corporate Entrepreneurship, Entrepreneurial Orientation and Intrapreneurship
- Start-up Management, Entrepreneurship and Lean Start-ups
- Organizational and evolutionary perspectives of innovation
- Launch management and product management
- Foundations of production management for innovative products
- Industrial property rights, patents, utility models and registered design, copyright

Literature

Required reading

Alle in der Veranstaltung behandelten Fallstudien (wechselnd, werden online über die e-learning Plattform GRIPS (Moodle) zur Verfügung gestellt!)


Recommended reading

Adams & Spinelli: New Venture Creation.

Albers, Sönke & Gassmann, Oliver (Hrsg) (2005): Handbuch Technologie- und Innovationsma-
Teaching and learning methods
Seminar-style tuition

<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Written examination</th>
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<td></td>
<td>Duration 90 minutes</td>
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Other information
The course is offered jointly for students of business administration, electrical engineering and information technology.

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<th>ECTS-Credits</th>
<th>Workload</th>
<th>Course language</th>
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<td>Additional work: 90 h</td>
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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. Mandl
Prof. Dr. Fuhrmann

Tuition type
Seminar-style tuition with exercises
(at workstations in a technical laboratory/workshop)

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 practical engineering experience and know elementary terms and relationships in the field of electronics and software development (1). They are able to identify electronic components and measure current and voltage (2). Students are familiar with fundamental functions of basic components and the most important physical units (1). Students are able to construct and commission simple electronic circuits according to specifications and to plan and monitor development projects (2). They are acquainted with the relationship between technical requirements, specifications and performance data on the one hand, and the commercial and sales considerations of a business plan on the other (1). Students can develop a marketing concept within a concrete technical project, balancing development requirements and marketing requirements (2).

Social skills
Students are qualified for practical cooperation with engineers in a project context as well as for interdisciplinary communication (3). They can deal with in-house conflict and communication situations, especially between technical and business departments (2).

Method skills
Students are familiar with engineering practices and have an understanding of technical work processes in projects (1). They are generally capable of technical literature research and patent research (2).
### Personal skills

Students are aware of the consequences of technical decisions and technical performance 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).

### Content

#### Lectures

- Physical units, values and quantities
- Electronic components: appearance, basic function, component values
- Measurement of current, voltage and resistance
- Measurement instruments: multimeters and oscilloscopes
- Basic principles of electrical currents
- Basic principles of sensors and actuators

#### Laboratory/workshop internship

Independent project work in small groups together with engineering students (students in one of three roles: C: contributor, R: person responsible, I: implementer; these roles complement each other/the engineering students' roles):

- Choice of topic (C)
- Development of requirements (C)
- Development of a realistic timetable, project monitoring (R)
- Creation of a marketing concept (R+I)
- Participation in decision-making and the design and/or testing of the product (C)

Documentation and presentation (R)

### Literature

**Required reading**


**Recommended reading**

Bauckholt, Heinz-Josef; Grundlagen und Bauelemente der Elektrotechnik; Hanser 2013

Stiny, Leonhard; Passive elektronische Bauelemente, Springer 2015

Eigene Literaturrecherche im Kontext der Gruppenprojekte

### Teaching and learning methods

Lectures and seminars at computer workstations and a technical laboratory/workshop internship with interdisciplinary group work and presentations

<table>
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<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Course Work</th>
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<td>Other information</td>
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The course is conducted by lecturers from the Faculty of Electrical Engineering and Information Technology.

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<th>ECTS-Credits</th>
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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. Holmer
Prof. Dr. Rösel

Tuition type
Seminar-style tuition

Compulsory/Elective
Compulsory

Learning outcomes

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

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

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

Subject skills

Students can define the job description of an engineer and give examples of fields of application and core areas of focus (1). They are able to understand engineering approaches (1) and basic engineering diagrams (2). Students are capable of dealing with basic concepts of electronic development (2) and can present and evaluate the problems of transforming a prototype into a production-ready solution (3). They understand the meaning and content of requirement-, quality-, project-, knowledge- and change management (2). Students know (1) the importance of technical specifications and are able (3) to explain specific engineering applications. They can assess problematic project situations, communicate with engineers in a technical work environment and contribute to decision-making (2). They are aware of the importance of interfaces with other company divisions (2).

Social skills

The students are capable of interdisciplinary cooperation with engineers (3). They have basic technical knowledge (1) and an understanding of engineers’ though and communication processes (2).

Method skills

Students are acquainted with technical requirement-, quality-, project-, knowledge- and change management and know how to create and record technical specifications (1). They are acquainted with methods for creating time and project plans in technical projects (1).
### Personal skills

Students are able to communicate with engineers within interdisciplinary teams and at operational interfaces (3) and can (2) interpret technical plans, time and project plans, and block diagrams. They know (1) the most important engineering measurement categories and units of measurement and can (2) classify them physically.

### Content

- **Technology and business as a factor of success**
  - Engineer and business person - a good combination!
  - Job descriptions for engineers
  - Similarities in all occupational profiles
- **The job of an engineer and engineering approaches**
  - How does a project work?
  - Teamwork
  - The term "embedded system"
  - From the verbal to the abstract description
- **Technical aspects**
  - Requirement management
  - Feasibility
  - The importance of measurements and tests
- **Technical project work: Designing an electronic system - ELISE-Lichttelefon**
  - Technical implementation and system description
  - Constructing the system in teams in the laboratory
  - Reflection and lessons learned from the construction phase
- **Working in a team (interdisciplinary teams)**
  - Importance of project structures for teamwork
  - Meaning of technical documentation, descriptions, specifications
  - Dealing with critical situations in the team
  - Interfaces, with other areas
- **From development (prototype) to serial production (volume production)**
  - Implementation options for electronic systems in HW and SW
  - Requirement engineering
  - Change management
  - Quality issues, quality management, quality methodologies

### Literature

**Required reading**

- Lecture notes

**Recommended reading**

- 

### Teaching and learning methods

Lectures and seminars at computer workstations or in the laboratory, including technical project work in the workshop and laboratory
| Type of examination/Requirements for the award of credit points | Written examination  
Duration 90 minutes |
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<td>Other information</td>
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| ECTS-Credits | Workload  
150 hours  
Contact/attendance time: 60 h  
Additional work: 90 h |
| Course language | German |
Module number
33

Module title
Specialised Elective in Business
(Wahlpflichtmodul)

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<td>every semester</td>
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Module coordinator
Dean

Tuition type
Seminar-style tuition with exercises

Module duration
1 semester

Lecturer
Depends on chosen module

Compulsory/Elective
Elective

Module language
German/English

Access requirements
Course segment 2

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

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

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

Subject skills
Depending on the chosen module, students have in-depth knowledge of business practices and techniques (2 or 3). In some modules, the basic structures of the subject area can also be revisited (1).

Method skills
Depending on the chosen module, students master the required presentation and moderation techniques. For modules in which the acquisition of knowledge is the main focus (1), for modules that include an interactive deepening of knowledge in the subject matter (3).

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).
## Content
Depends on chosen module
Familiarity with selected subject-related areas or advanced skills in special applications that serve as individual preparation for professional practice.
Selection of a lecture from the course catalogue.

### Literature
**Required reading**
Depends on chosen module

**Recommended reading**
Depends on chosen module

## Teaching and learning methods
Seminar-style tuition with dialogue and supervised exercises (problem-orientated teaching and working, exploratory learning)
Lecture with Powerpoint slides or projector slides – occasional handouts
Independent project work by students on specific aspects of the lecture

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Depends on chosen module</th>
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</thead>
</table>

## Other information

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

34

Module title

Bachelor Thesis
(Bachelorarbeit)

Code

BA

Semester

8

Number of WSH

-

Module offered

every semester

Module coordinator

Chairman of the Examining Board

Tuition type

Private study

Module duration

Preparation time 3 months

Lecturer

Course lecturer

Compulsory/Elective

Compulsory

Tuition language

German/English

Entry requirements

Students must have passed all modules in semesters 1 and 2 and have successfully completed the two placement semesters. They should have passed the topic-specific modules that are necessary to work on the topic of the Thesis.

Learning outcomes

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

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

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

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

**Subject skills**

Students are able to apply a sound theoretical and methodical as well as practical approach to working unsupervised on issues of relevance to business administration within an agreed timeframe and having regard to the principles of scientific rigour (3).

**Social skills**

Students acquire advanced skills of cooperation and communication by collaborating with businesses or other establishments and conducting surveys and expert interviews (3). They have the ability to give reasonable and reasoned responses to questions and objections, and clear up misunderstandings as necessary (3).

**Method skills**

Students can apply empirical research methods, approaches and instruments (3). They can evaluate relevant literature in a purposeful way (3).
**Personal skills**

Students can identify cross-references to other thematically relevant questions on the basis of themes they have previously worked on (3). They are able to present (2) and argue (3) their personal views in a reasoned and focused manner.

**Content**

- Formulating the themes to be dealt with
- Operationalising the theme, or developing a working concept (provisional structure)
- Conducting research (literature)
- Data gathering and analysis, or literature and source analysis
- Writing the scientific dissertation

**Literature**

**Required reading**

according to topic

**Recommended reading**

according to topic

Theisen, Manuel, Wissenschaftliches Arbeiten, Munich, Vahlen

[Anleitung für Studien- und Abschlussarbeiten, online](#)

Latest edition

**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

**Other information**

The workload should not exceed 3 months of continuous effort.

<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
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<tr>
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<td>Module title</td>
<td>Code</td>
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<tr>
<td>---------------</td>
<td>--------------</td>
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</tr>
<tr>
<td>35</td>
<td>First Placement Semester</td>
<td>PS1</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Tuition type</th>
<th>Module duration</th>
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</thead>
<tbody>
<tr>
<td>Placement officer</td>
<td>-</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Module courses</th>
<th>Access requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>depending on study option</td>
<td>1) Concurrent courses (PBLV) 2) Placement</td>
<td>The first placement has to be done in the language area chosen for the degree. Minimum duration of placement: 20 weeks.</td>
</tr>
</tbody>
</table>

**Learning outcomes**
Students become conversant 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

<table>
<thead>
<tr>
<th>ECTS Credits</th>
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<th>Weighting of the grade in the overall grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
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<td>-</td>
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<tr>
<td>Course number</td>
<td>Course name</td>
<td>Code</td>
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<tr>
<td>---------------</td>
<td>-------------</td>
<td>------</td>
</tr>
<tr>
<td>35.1</td>
<td>Concurrent courses</td>
<td>PBLV</td>
</tr>
</tbody>
</table>

**Learning outcomes**

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

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

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

**Introduction block (PBLV): Preparation for placement**

The module is designed to prepare students for the placement semester (at the end of semester 2 or 3).

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

**Subject skills**

Students know how to effectively deal with people from different national and cultural backgrounds (2). They are familiar with the main effects of dynamic group processes in a multicultural environment (2) and develop a comprehensive understanding of the potentials for synergies and conflicts in such an environment (3). They are able to understand and analyze the critical elements and processes in intercultural management (2), and to apply appropriate techniques to improve multicultural communication and collaboration (3).

**Method skills**

Students are able to apply methodical approaches to real-life business situations in a varying and colourful business reality (2). They are able to transfer and apply gained knowledge in intercultural work situations (3). Students know how to prepare the placement report and the description of the host countries (2).
### 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).

### 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

### Literature

**Required reading**

**Handouts**

### Teaching and learning methods

Seminar tuition

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

<table>
<thead>
<tr>
<th>Attendance</th>
<th>Portfolio Exam</th>
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</thead>
</table>

### Other information

Attendance at concurrent courses (PBLV) is compulsory (introduction block: 4 days at the end of semester 2 or 3 before the placement). Part of the PBLV will be taught at the partner university.

<table>
<thead>
<tr>
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<tbody>
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<tr>
<td>Contact/attendance time: 60 h</td>
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<tr>
<td>Additional work: 60 h</td>
<td></td>
</tr>
<tr>
<td>Course language</td>
<td>German/English</td>
</tr>
</tbody>
</table>
Learning outcomes

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

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

- 

**Teaching and learning methods**

Project work, methods of project management, learning by doing

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Written Report</td>
</tr>
</tbody>
</table>

**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 from: [https://elearning.uni-regensburg.de/course/view.php?id=15131](https://elearning.uni-regensburg.de/course/view.php?id=15131)

<table>
<thead>
<tr>
<th>ECTS Credits</th>
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<th>Course language</th>
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<tr>
<td>26</td>
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</tr>
<tr>
<td>Module number</td>
<td>Module title</td>
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<tr>
<td>--------------</td>
<td>--------------------------------------------------</td>
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<tr>
<td>36</td>
<td>Second Placement Semester (Zweites praktisches Studiensemester)</td>
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<table>
<thead>
<tr>
<th>Code</th>
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<th>Number of WSH</th>
<th>Module offered</th>
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<td>every semester</td>
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<th>Tuition type</th>
<th>Module duration</th>
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<tr>
<td>Placement officer</td>
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<td>1 semester</td>
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<thead>
<tr>
<th>Lecturer</th>
<th>Module courses</th>
<th>Access requirements</th>
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</thead>
<tbody>
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<td>depending on study option</td>
<td>3) Concurrent courses (PBLV) 4) Placement</td>
<td>The second placement should be done outside the language area chosen for the degree. Minimum duration of placement: 20 weeks.</td>
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</tbody>
</table>

**Learning outcomes**

Students become conversant 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**

-
<table>
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<tr>
<th>Course number</th>
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<tbody>
<tr>
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<td>Concurrent courses (Praxisbegleitende Lehrveranstaltungen)</td>
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<table>
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<tr>
<th>Code</th>
<th>Semester</th>
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<th>Module offered</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Year 3</td>
<td>4</td>
<td>every academic year (Final block: winter semester)</td>
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<table>
<thead>
<tr>
<th>Lecturers</th>
<th>Tuition type</th>
<th>Compulsory/Elective</th>
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</thead>
<tbody>
<tr>
<td>Prof. Dr. Höschl</td>
<td>Seminar tuition</td>
<td>Compulsory</td>
</tr>
<tr>
<td>Prof. Dr. Liebetruth</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schönauer M.A.</td>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>Learning outcomes</th>
</tr>
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<tr>
<td>The qualification goals mentioned below are subdivided into three dimensions. Each dimension corresponds to a target competence level. The following competence levels have been defined:</td>
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</tr>
</tbody>
</table>

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

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

Teaching and learning methods
Seminar tuition

<table>
<thead>
<tr>
<th>Type of examination/Requirements for the award of credit points</th>
<th>Attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Portfolio Exam</td>
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</table>

Other information
Attendance at the concurrent theory courses (PBLV) is compulsory (introduction block: 3 days at the end of semester 5 before the placement / final block: 4 days at the beginning of semester 7, after the placement). Part of the PBLV will be taught at the partner university.
<table>
<thead>
<tr>
<th>ECTS Credits</th>
<th>Workload</th>
<th>Course language</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>120 hours</td>
<td>German/English</td>
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<tr>
<td></td>
<td>Contact/attendance time: 60 h</td>
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<td>Additional work: 60 h</td>
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</table>
Course number
36.2

Course name
Placement
(Praktikum)

<table>
<thead>
<tr>
<th>Code</th>
<th>Semester</th>
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Learning outcomes

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

On completing the module 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).

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**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:

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- 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**

- 

**Teaching and learning methods**

Project work, methods of project management, learning by doing

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</thead>
<tbody>
<tr>
<td></td>
<td>Written Report</td>
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</table>

**Other information**

The placement may not be served within the language area of the home university.

Students are entitled and required to nominate a placement organization to the placement office.

Placement organizations which have not yet received approval must be approved by the placement officer.

The following forms must be obtained before the beginning of the placement semester:

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<td>26</td>
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</table>