



MODULE HANDBOOK SPO2019

**COMMON CURRICULUM FOR ALL
BUSINESS BACHELOR PROGRAMS**

**WITHOUT THE STUDY PROGRAMS
BW/INTERNATIONAL BUSINESS
BW/INTERNATIONAL MARKETING
BW/MEDIA MANAGEMENT
AND ADVERTISING PSYCHYCOLOGY
BSBA/DIGITAL ENTERPRIZES
MANAGEMENT**

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List of abbreviations

CR	Credits according to the ECTS system
PLH	Examination based on term paper
PLK	Examination based on written exam
PLL	Examination based on laboratory work
PLM	Examination based on oral exam
PLP	Examination based on project work
PLR	Examination based on presentation
PLS	Examination based on research project
PLT	Examination based on written thesis
PVL	Prerequisite examination
PVL-BVP	Prerequisite examination for bachelor interim overall exam
PVL-BP	Prerequisite examination for final bachelor graduation
PVL-MP	Prerequisite examination for final master graduation
PVL-PLT	Prerequisite examination for registration for bachelor thesis
SWS	Contact hours per week
UPL	Non-graded examination (pass/fail only)

**Alignment matrix for teaching the competence goals according to KMK
- cross-curricular modules**

Module	Knowledge and Understanding			Knowledge Appli- cation and Genera- tion Skills		Communication and Collaboration Skills	Academic Integrity and Professionalism
	Knowledge Broadening	Knowledge Deepening	Knowledge Comprehension	Application and Transfer	Scientific Innovation		
Erster Studienabschnitt							
AQM1040	x	x	x			x	
AQM1140	x	x	x	x		x	
BIS1050	x	x	x			x	x
ECO1040	x	x		x			x
ECO1210	x	x	x	x			x
GMT1200	x	x	x	x			x
GMT1210	x	x	x	x			x
LAW1010	x	x	x	x		x	
LAW1200	x	x	x	x		x	
SIC1040						x	x
TAX1010	x	x	x	x		x	x
Zweiter Studienabschnitt							
AQM2040		x	x	x		x	
ECO2100	x	x	x	x			x
ECO2110	x	x	x	x	x	x	
ESR3100	x	x	x	x		x	x
GMT2100	x	x	x	x			
GMT2110	x	x	x	x		x	
GMT3100	x	x	x	x			x
GMT3400	x	x	x	x		x	x
GMT4100	x	x	x	x	x	x	x
INS3020				x		x	x
SIC1040				x		x	x
EXA4999			x	x		x	x
THE4999			x		x	x	x

First stage of study

SIC1040 - GENERAL SKILLS AND COMPETENCIES

General Skills and Competencies	
Module ID	SIC1040
Credits	4
SWS	3
Semester	1 + 3
Frequency	Every semester
Associated courses	<ul style="list-style-type: none"> SIC1041 Social and Methodical Competencies (1st semester, 2 credits). SIC1102 English B2 according to university test SIC1108 Successful completion of 24 ECTS in courses taught in English, thereof a minimum of 6 ECTS in courses of the study program majors, 6 credits of which must be from the major (with the exception of the program "BW / Taxes and Auditing" (here 12 credits). SIC1104 Cross-Cultural Competencies (3rd semester, 2 credits), the sub-module is already offered in the 2nd semester for the degree program "Business Administration / Taxation and Auditing".
Prerequisites	None
Assessment Methods and duration	Social and Methodical Competencies: UPL Cross-Cultural Competencies: PLH/PLR
Requirements for granting of credits	<p>Social and Methodical Competencies: Successful participation in all subunits (compulsory attendance)</p> <p>Cross-Cultural Competencies: Successful participation and submission of Learning Agreement in the Go Abroad event (attendance required).</p>
Significance for the Final Grade	<p>Social and Methodical Competencies: Not applicable, since the examination is ungraded.</p> <p>Cross-Cultural Competencies: The sub-module counts towards the 2nd stage of studies and is included in the final Bachelor grade with a weight of 2 credits.</p>
Planned group size	<p>Social and Methodical Competencies: 14-18</p> <p>Cross-Cultural Competencies: 25</p>
Language	<p>Social and Methodical Competencies: German</p> <p>Cross-Cultural Competencies: English</p>
Module Duration	<p>3 semesters</p> <p>Proof of 24 English language credits by the 7th semester. (Course of studies BW/Taxes and Auditing: 12 credits up to the 7th semester).</p>

Module Coordinator	Burkart, Brigitte; Foschiani, Stefan; Bacher, Urban;
Lecturers	<p>Social and Methodical Competencies: student tutors</p> <p>Cross-Cultural Competencies: Dina von Garlen; Susanne Glas</p>
Subject areas / course of study	General subjects
Usability of the module in other programs	Business Law; BW/International Business; BW/ International Marketing (except Cross Cultural Competencies)
Pedagogical Approach	Seminar teaching
Objectives	<p>Social and Methodical Competencies</p> <p>1. training communication and teamwork: Students will be able to...</p> <ul style="list-style-type: none"> • conduct factual conversations effectively, • can effectively conduct conflict talks without losers, • recognize destructive, ingrained communication patterns and know successful alternatives, • understand how to observe group processes and assess their own behavior within the group, • can consciously perceive their own role in the group and the effect of their behavior and • can influence and control teamwork in a goal-oriented manner. <p>2. business simulation and business administration case study The students...</p> <ul style="list-style-type: none"> • know basic methods to analyze business problems, • know business decision-making processes in connection with essential corporate functions • have initial ideas on how to solve business management problems. <p>3. presentation training The students</p> <ul style="list-style-type: none"> • gain confidence when appearing in front of groups • can structure and design presentations in a target- and audience-oriented manner • can use media, stylistic devices and body language appropriately <p>Cross-Cultural Competencies</p> <p>Students can</p> <ul style="list-style-type: none"> • deal with communication situations in different cultural contexts, • have a basic understanding of other cultures, • recognize their own cultural background and reflect on it critically, • acquire cultural awareness and practice communication in the English language • create a learning agreement for a partner university abroad

	<p>The module thus primarily serves to broaden knowledge and to acquire communicative skills.</p>
Content	<p>Social and Methodical Competencies</p> <ol style="list-style-type: none"> 1. training communication and teamwork <ul style="list-style-type: none"> • Perceptual processes • Communication basics • Giving and receiving feedback • Conversational skills • Characteristics of effective teamwork • Team development • Roles in a group • Leading a group • Application of teamwork in a business administration case study 2. business simulation + business administration case study <ul style="list-style-type: none"> • Getting to know complex decision-making methods in business settings • Making business decisions in small groups • Company as a customer-oriented value chain • Cooperation of different task and decision makers within a company 3. presentation training <ul style="list-style-type: none"> • Appearance in front of groups • Practice presentation situations • Use of media for presentations • Giving and receiving feedback • Visualization and listener orientation 4. introduction to the study and examination regulations with e-learning module. Conclusion with online test StuPo Digital. 5. Cross-Cultural Competencies <ul style="list-style-type: none"> • Cross-cultural communication (CCC) and cross-cultural management (CCM) to successfully interact with representatives of other cultures. • The three perspectives: The cultural perspective: what is culture, and how should it be managed? The cross-cultural perspective: what makes cultures comparable, and how to test hypotheses of difference when interacting? The intercultural perspective: how to move beyond cross-cultural differences, and to create complementarities and synergies? • GLOBE Study to compare cultural differences • Participation in a study program related Go Abroad event and submission of an exemplary Learning Agreement
Relation to other modules	<p>Social and Methodical Competencies</p> <ul style="list-style-type: none"> • Business simulation: Business administration modules • Training: Seminars of the 3rd, 4th and 6th semester - there an evaluation of the teamwork.

	<ul style="list-style-type: none"> Presentation training: in all seminars of the further studies - there an evaluation of the presentations on the basis of the taught criteria. <p>Cross-Cultural Competencies:</p> <ul style="list-style-type: none"> Preparation for working in international and intercultural teams, a study or internship semester abroad
Literature	<p>Social and Methodical Competencies</p> <ul style="list-style-type: none"> SIK Teilnehmerunterlagen Schulz von Thun, F.: Miteinander reden: Störungen und Klärungen. Hamburg Birkenbihl, V.: Kommunikationstraining, Heidelberg Hartmann, M. et al: Die überzeugende Präsentation, Weinheim Herbig, A. F.: Vortrags- und Präsentationstechnik, Nordstedt Krüger, W.: Teams führen. München <p>Cross-Cultural Competencies</p> <ul style="list-style-type: none"> Mahadevan, J.: Lecture Notes Cross Cultural Communication GLOBE Studies (https://globeproject.com/studies)
Workload	Contact time: 3 SWS x 15 = 45 SWS + self-study 105 hours
Additional Remarks	<p>Social and Methodical Competencies</p> <p>The 1st part (training in communication and teamwork) and the 2nd part (business simulation) take place during the introductory week of the first semester. They are embedded in the introductory week for the freshmen. The work in small groups also serves to socialize the freshmen. The 3rd part (presentation training) takes place at the beginning of the second semester of study. The training is conducted by student tutors who also provide peer mentoring for the freshmen. To prepare for the presentation training, it is recommended to work through the e-learning tool PowerPoint.</p> <p>English B2 according to university test</p> <p>The proof is to be provided during the first study section in the 2nd semester of study and must thus be successfully completed in the 4th semester of study at the latest.</p> <p>Evidence of 24 credits in English language courses</p> <p>Proof must be provided by the 6th semester of study in the relevant degree programs.</p> <p>Cross-Cultural Competencies</p> <p>The course is offered in English and, depending on the capacity of the university, in other foreign languages. The English</p>

	language sub-module is part of the International Study Program, and credits earned in English will count toward the 18-credit requirement, if any.
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GMT1200 - FOUNDATIONS OF GENERAL MANAGEMENT I

Foundations of General Management I	
Module ID	GMT1200
Semester	1
Credits	6
SWS	6
Frequency	Every semester
Associated courses	<ul style="list-style-type: none"> • GMT1011 Foundations of Accounting (2 credits) • GMT1203 Foundations of Business Administration I (4 credits)
Prerequisites	None
Assessment Methods and duration	Foundation of Accounting: UPL - 60 minutes Foundations of Business Administration I: PLK - 60 minutes
Requirements for granting of credits	Foundations of Accounting and Foundations of Business Administration I: successful completion of the examination
Significance for the Final Grade	<p>The ungraded examination performance (accounting) is not included in any grade. The rest of the module is included in the preliminary grade of the first study section with a weighting of 4 credits.</p> <p>The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.</p>
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Sander, Frauke and Trauzettel, Volker
Lecturers	Professors of the ABWL department and lecturers
Subject area / course of study	General business administration
Applicability in other modules/courses of study	All business administration courses
Pedagogical Approach	Lecture with exercises
Objectives	<p>Foundation of Accounting:</p> <p>Students master the recording of a company's main business transactions in its internal and external accounting and understand their significance. They will be able to assess the effects of business transactions on the components of the annual financial statements and the internal income statement.</p> <p>Foundations of Business Administration I:</p> <p>This course is the first part of two foundation courses designed to meet the following objectives:</p>

	<ul style="list-style-type: none"> • Students understand basic business management, important objectives of a business, and the essential steps to pursue them. • They know the basic structure of a company and the interrelationships between the parts of the company. They have a basic understanding of the tasks and economic issues in the individual operating functions. • Students understand how to assess the effects of operational business decisions on the company's results and its social environment, and they are also familiar with the options available in the context of key constitutive business decisions. • They understand the importance of customer orientation as the guiding principle of all entrepreneurial activity and the company as an entire value creation process focused on the customer. • The students are familiar with basic problems of operational management and are able to analyze them, to work out adequate decision criteria as well as to develop procedures for problem solving. <p>The module thus primarily serves to broaden and -deepen knowledge. They realize how digital communication media and technologies create new problems in firms and offer new ways to solve them.</p>
Content	<p>Foundations of Accounting:</p> <ul style="list-style-type: none"> • Accounting obligation • Inventory and stocktaking • Balance sheet and profit and loss accounts • Accounting of business transactions • Basic features of the balance sheet and income statement <p>Foundations of Business Administration I:</p> <ul style="list-style-type: none"> • Basic business terms and principles • Design of operational functions, in particular> Marketing> Procurement & Logistics> Production • Ethical issues
Relation to other modules	Preparation of all other business administration modules
Literature	<p>Foundations of Accounting:</p> <ul style="list-style-type: none"> • Coenenberg, et al, Introduction to Accounting, Schäffer-Poeschel • Grimm-Curtius, H. and Duchscherer, M.: Finanzbuchhaltung nach dem GKR und IKR - Lehrbuch mit Buchhaltungs-Software, Oldenbourg. • Heinhold, M.: Accounting in case studies, Schäffer - Poeschel

	<ul style="list-style-type: none"> • Horngren/Sundem/Elliott/Philbrick, Introduction to financial accounting, Prentice Hall • Schmolke, S. and Deitermann, M.: Industrielles Rechnungswesen - GKR, Winklers Verlag Gebr. Grimm • Wedell, H.: Grundlagen des Rechnungswesens, Band 1, Buchführung und Jahresabschluss, NWB • Weygandt/Kimmel/Kieso, Financial accounting IFRS edition, John Wiley & Sons • Wöhe, G.: Grundzüge der Buchführung und Bilanztechnik, VahlenDäumler, <p>Foundations of Business Administration I:</p> <ul style="list-style-type: none"> • Mariott, S.; Glacki, Steve: Entrepreneurship: Starting and Operating. A Small Business, Pearson • Nothhelfer, R., Foschiani, S., Rade, K., Trauzettel, V.: Klausurtraining für allgemeine Betriebswirtschaftslehre, De Gruyter • Schierenbeck, H.: Grundzüge der Betriebswirtschaftslehre, Oldenburg • Thommen, J.-P. and Achleitner, A.-K.: Allgemeine BWL - Umfassende Einführung aus management-orientierter Sicht, SpringerGabler • Thommen, J.P.; Achleitner, A.-K.: Allgemeine Betriebswirtschaftslehre Arbeitsbuch. Repetition questions - tasks - solutions, SpringerGabler. • Wöhe, G., Döring, U: Einführung in die allgemeine BWL, Vahlen <p>In each case in the current edition</p>
Workload	Students are expected to spend an additional 90 h for preparation, independent literature study, exercises and e-learning in addition to the 6 x 15 = 90 SWS attendance time.
Additional Remarks	<p>The two associated lectures of this module (Foundation of Accounting and Fundamentals of Business Administration I) are offered within one semester.</p> <p>For participants with previous knowledge, an early examination is offered in the sub-module "Foundation of Accounting" already in the first third of the semester.</p>
Keywords	Accounting, Annual financial statements, Accounting, Marketing, Production, Materials management
Last edited	October 2019

GMT1210 - FOUNDATIONS OF GENERAL MANAGEMENT II

Foundations of General Management II	
Module ID	GMT1210
Semester	2
Credits	5
SWS	4
Frequency	Every semester
Associated courses	GMT 1023 Foundations of Business Administration II
Prerequisites	None
Assessment Methods and duration	PLK - 60 minutes
Requirements for granting of credits	Successful passing of the examination performance
Significance for the Final Grade	The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Trauzettel, Volker
Lecturers	Professors of the ABWL department and lecturers
Subject area / course of study	General business administration
Applicability in other modules/courses of study	All degree programs.
Pedagogical Approach	Lecture with exercises
Objectives	<p>This course is the second part of two foundation courses designed to achieve the following goals:</p> <ul style="list-style-type: none"> • Students understand basic business management, important objectives of a business, and the essential steps to pursue them. • They know the basic structure of a company and the inter-relationships between the parts of the company. They have a basic understanding of the tasks and economic issues in the individual operating functions. • They know the basic principles of business decisions, including the making of constitutive business decisions. • They also understand the importance of customer orientation as the guiding principle of all entrepreneurial activity and the company as an entire value creation process focused on the customer.

	<ul style="list-style-type: none"> • The students are familiar with basic problems of operational management and are able to analyze them, to work out adequate decision criteria as well as to develop procedures for problem solving. • Students understand how to assess the effects of operational business decisions on the company's results and its social environment. <p>The module thus primarily serves to broaden and -deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • Constitutive corporate decisions (location and legal form) • Effects of business management decisions on company results • Phases of the management process • Design of operational functions, in particular: > Organization> Personnel • Ethical issues
Relation to other modules	Preparation of all business management modules in the second stage of study.
Literature	<ul style="list-style-type: none"> • Drosse, V. and Vossebein, U.: Allgemeine Betriebswirtschaftslehre, MLP - Repetitorium, Gabler Verlag • Hopfenbeck, W.: Allgemeine Betriebswirtschafts- und Managementlehre, Verlag moderne industrie • Jung, H., General Business Administration, R. Oldenbourg Verlag • Luger, A.E.: Allgemeine BWL Bd. 1: Der Aufbau des Betriebes, Hanser Verlag • Mariott, S.; Glacki, Steve: Entrepreneurship: Starting and Operating - A Small Business, Pearson • Nothhelfer, R., Foschiani, S., Rade, K., Trauzettel, V.: Klausurtraining für allgemeine Betriebswirtschaftslehre, De Gruyter • Paul, J.: Praxisorientierte Einführung in die Allgemeine Betriebswirtschaftslehre, SpringerGabler • Schierenbeck, H.: Grundzüge der Betriebswirtschaftslehre, Oldenburg Verlag • Straub, T.: Einführung in die allgemeinen BWL, Pearson. • Thommen, J.-P. and Achleitner, A.-K.: Allgemeine BWL - Umfassende Einführung aus management-orientierter Sicht, Gabler Verlag • Thommen, J.P.; Achleitner, A.-K.: Allgemeine Betriebswirtschaftslehre Arbeitsbuch. Repetition questions - tasks - solutions, SpringerGabler. • Wöhe, G., Döring, U.: Einführung in die allgemeinen BWL, Verlag Vahlen <p>Latest edition in each case</p>
Workload	Students are expected to spend an additional 90 h for preparation, independent literature study, exercises and e-learning in addition to the 4 x 15 = 60 SWS attendance time.

Keywords	Entrepreneurial processes, Functions, Corporate governance, Management, Personnel Organization Decisions
Last edited	October 2019

BIS1050 - INTRODUCTION TO BUSINESS INFORMATION SYSTEMS

Introduction to Business Informatics	
Module ID	BIS1050
Semester	1
Credits	5
SWS	4
Frequency	Every semester
Associated courses	BIS1051 Introduction to Information Systems (2 credits) BIS1052 Computer Exercises (2 credits) BIS1053 IT learning modules of the university's e-learning platform (1 credit).
Prerequisites	None
Assessment Methods and duration	Introduction to Information Systems: PLK - 60 minutes Exercises on the computer: PLL IT learning modules of the university's e-learning platform: PVL so called "Office Test", done in the faculties computer lab
Requirements for granting of credits	The awarding of credits for the module requires the successful passing of the preliminary examination performance. Credits for the Introduction to Business Information Systems and the exercises on the computer: require the successful passing of the respective examination performance.
Significance for the Final Grade	The preliminary examination credit does not count towards any grade. The rest of the module is included in the preliminary grade of the first study section with a weighting of 2 credits each. The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.
Planned group size	Introduction to Information Systems: max. 100 students Exercise and e-learning: small groups
Language	German
Module Duration	1 semester
Module Coordinator	Burkard, Werner
Lecturers	Professors of the study program Business Informatics
Subject area / course of study	Business Informatics
Applicability in other modules/courses of study	All study programs
Pedagogical Approach	Lecture + Exercise + E-Learning
Objectives	Students ... <ul style="list-style-type: none"> know categories of information systems, their functions and field of application.

	<ul style="list-style-type: none"> • can apply methods for modeling the organizational, functional, data and control view. • know basics of information system project management. • know selected technical basics of information and communication systems. • Have a basic understanding of security measures in the operation of information systems. • can apply spreadsheets to simple business problems. • can map simple data structures in a database and create evaluations. <p>The module primarily serves to broaden and deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • Information technology in business and society • Introduction to central concepts of information processing with computers • Structure, operation and classification of computers • Overview of operational information systems • Information systems management and operation • Modeling of operational information systems • Creation process of an information system: planning/design/development • Office information systems at a glance • Teamwork: communication forms, groupware, workflow, knowledge management • ERP systems at a glance: Management of company-wide resources and processes • Components of ERP systems • Networking basics for business economists: network economics and portals • Consumer information systems and CRM (customer relationship management) • Information systems between companies and suppliers: from EDI to EAI • Information systems to support management • Data management and analysis with data warehouse, OLAP and data mining • Selected exercises / discussion of tasks / e-learning modules
Literature	<p>Thesmann, St. / Burkard, W.: Wirtschaftsinformatik für Dummies, 2. Auflage, Weinheim</p> <p>Hansen, H. R. / Neumann, G.: Wirtschaftsinformatik 1, Bd.1 Grundlagen und Anwendungen, Stuttgart</p>
Workload	<p>Course, exercises and e-learning require 4 x 15 = 60 SWS attendance time. In addition, approx. 90 h are required for preparation, independent literature study, own supplementary exercises and e-learning.</p>
Last edited	<p>April 2021</p>

TAX1010 - BUSINESS TAXATION

Business Taxation	
Module ID	TAX1010
Semester	2
Credits	5
SWS	4
Frequency	Each semester
Associated courses	TAX1011 Business Taxation
Prerequisites	None
Assessment Methods and duration	PLK - 90 minutes
Requirements for granting of credits	A pass mark on the required examination
Significance for the Final Grade	The credits earned for this course counts toward the final grade of the bachelor degree.
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturers	Professors of the study program "Tax and Auditing" as well as lecturers with StB qualification
Subject area / course of study	Tax and audit
Applicability in other modules/courses of study	All programs except BW/Media Management and Advertising Psychology and BSBA/Digital Enterprise Management
Pedagogical Approach	Lecture with exercises
Objectives	<ul style="list-style-type: none"> • Students understand the different tasks of tax jurisprudence, finance and business taxation. • They use the legal texts to determine the taxable facts and their bases of assessment in various types of tax. • They recognize the effects of the sales tax system (sales tax as a transitory item or as a cost item). • You will be able to determine the income tax burdens (including the tax base) of individuals (including case studies on income tax assessment) as well as companies (especially partnerships and corporations) and entrepreneurs (partners). • You will recognize the impact of taxes on business decisions (option for VAT liability for small businesses, choice of legal form, distribution policy, equity or debt capital) <p>The module thus primarily serves to broaden and -deepen knowledge.</p>

Content	<ul style="list-style-type: none"> • Basics of the taxation system • Value added tax (tax liability, EU internal market, display of value added tax, deductible input tax, VAT as a cost, options, declaration requirements) • Income tax (tax liability, types of income, determination of taxable profit, wage tax, capital gains tax, determination of income tax burden, assessment cases) • Trade tax (tax liability, determination) and trade tax credit and their economic effects • Corporate income tax (tax liability, tax base, etc.) • Determination of the total income tax burden with various case studies and exercises • Comparison of legal forms (partnerships and corporations)
Relation to other modules	<ul style="list-style-type: none"> • In-depth knowledge of RW I (accounting) is expected and applied to the determination of taxable income. • The choice of legal form (Fundamentals of Business Administration I) is analyzed in detail from a tax perspective; tax burdens are compared. • Cross-connections to accounting (accounting and finance); primarily dealt with here are the differences between commercial and tax profit determination.
Workload	The course requires $4 \times 15 = 60$ h attendance time. In addition, approx. 90 h are required for preparation, independent literature study, working through the legal texts and exercises.
Literature	<ul style="list-style-type: none"> • Stobbe, Thomas: Steuern Kompakt, Sternenfels • Grefe, Cord: Unternehmenssteuern, Ludwigshafen • Wichtige Steuergesetze (NWB or Beck texts)
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ECO1040 - FOUNDATIONS OF ECONOMICS I

Foundations of Economics I	
Module ID	ECO1040
Semester	1
Credits	6
SWS	4
Frequency	Every semester
Associated courses	ECO1041 Introduction and Microeconomics
Prerequisites	German language: None English language: proof of competence level B2 in English
Assessment Methods and duration	PLK - 60 minutes
Requirements for granting of credits	Successful passing of the examination performance
Significance for the Final Grade	The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.
Planned group size	max. 80 participants
Language	German or English optional
Module Duration	1 semester
Module Coordinator	Beck, Hanno
Lecturers	Professors and lecturers of the department "Economics"
Subject area / course of study	Economics
Applicability in other modules/courses of study	All degree programs
Pedagogical Approach	Lecture + Exercise
Objectives	<p>Changes in the economy as a whole and economic policy decisions have a considerable influence on the success of individual businesses. The economic modules are designed to give students the ability to independently assess the macroeconomic framework for individual economic activity. Such knowledge is indispensable for decision-making competence in many business functions, especially for investment decisions, from which in turn other business decisions are derived. The module teaches principles of regulatory and competition policy and familiarizes students with microeconomic approaches to the analysis of economic problems in closed economies. In detail, the following objectives are pursued:</p> <ul style="list-style-type: none"> Students will be able to identify the essential elements that determine the success of an economic system and the competitiveness of a location.

	<ul style="list-style-type: none"> • They are able to assess decisions on competition policy and competition law with a view to the consequences for the individual and the economy as a whole. • You will learn to apply microeconomic analysis techniques to understand the functioning of markets under different market forms and under government intervention. <p>The module primarily serves to broaden and deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • Subject, basic concepts and methods of economics • Economic systems (ideal types and real types), ordoliberalism and social market economy • Demand and supply on goods markets, elasticities, production and cost functions • Price formation: perfect and imperfect competition, monopolistic price formation, oligopoly markets • government intervention in market pricing: Maximum prices, minimum prices, taxes, internalization of external effects. • Competition concepts and competition policy
Relation to other modules	<p>Methodological basics are created, which are expanded in the VWL module "International Economic Relations" in the context of foreign trade and applied independently in the "Economic Policy Seminar".</p> <p>The derivation of supply on goods markets is linked to general business administration (production and cost theory). The derivation of demand for goods, pricing in different market forms and competition policy have numerous points of contact with marketing issues. Competition theory and policy complement business courses on pricing and legal courses on competition and antitrust law.</p>
Literature	<p>In each case in the latest edition:</p> <ul style="list-style-type: none"> • Beck, Hanno, Economics. Micro- and macroeconomics • Krugman, Paul/Wells, Robin, Economics. • Mankiw, Nicholas G./Taylor, Mark P., Basic Economics. • Pindyck, Robert S./Rubinfeld, Daniel L., Microeconomics. • Samuelson, Paul A./Nordhaus, William D., Economics. The international standard work on macroeconomics and microeconomics. • Stiglitz, Joseph E./Walsh, Carl E., Microeconomics, Volume I on Economics. • Varian, Hal R., Principles of Microeconomics. • Wienert, Helmut, Grundzüge der Volkswirtschaftslehre, Vol. 1: Introduction and Microeconomics.

Workload	The course requires $4 \times 15 = 60$ h attendance time. In addition, approx. 120 h are required for preparation, independent literature study, working through the legal texts and exercises.
Additional Remarks	The module is also offered in English as part of the International Study Program. Credits earned in English will count toward the existing Credit requirement in English.
Keywords	Microeconomics, microeconomics, economics
Last edited	November 2019

ECO1210 - FOUNDATIONS OF ECONOMICS II

Foundations of Economics II	
Module ID	ECO1210
Semester	2
Credits	5
SWS	4
Frequency	Every semester
Associated courses	ECO1012 Macroeconomics
Prerequisites	German language: None English language: proof of competence level B2 in English
Assessment Methods and duration	PLK - 90 minutes
Requirements for granting of credits	Successful passing of the examination performance
Significance for the Final Grade	The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.
Planned group size	max. 80 students
Language	German and English (optional)
Module Duration	1 semester
Module Coordinator	Strotmann, Harald
Lecturers	Professors of the Department of Economics and Lecturers
Subject area / course of study	Economics
Applicability in other modules / courses of study	All degree programs
Pedagogical Approach	Lecture
Objectives	<p>Changes in the economy as a whole and economic policy decisions have a considerable influence on the success of individual businesses. The economic modules are designed to give students the ability to independently assess the macroeconomic framework for individual economic activity. Such knowledge is indispensable for decision-making competence in many business functions, especially for investment decisions, from which in turn other business decisions are derived. The module familiarizes students with macroeconomic approaches to the analysis of economic problems in closed economies. Specifically, the following objectives are pursued:</p> <ul style="list-style-type: none"> • Students will be able to identify the essential elements that determine the success of an economic system and the competitiveness of a location. • Macroeconomic analysis gives students access to explanations of the most important macroeconomic factors affecting business activity: unemployment, inflation, economic growth, structural change and cyclical

	<p>fluctuations. They are able to explain these phenomena and evaluate economic policy options for correcting macroeconomic imbalances and their consequences for business decisions.</p> <p>The module thus primarily serves to broaden and -deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • Subject, basic concepts and methods of economics • classical macroeconomic approach (full employment, flexible prices) • Keynesian macroeconomic approach (underemployment, price rigidities) • Monetary theory and monetary policy, interest rate and inflation explanation • Causes and possibilities of government influence on economic fluctuations • Economic growth: determinants and limits • Structural change: causes and effects
Relation to other modules	<ul style="list-style-type: none"> • Methodological basics are created, which are expanded in the VWL module "International Economic Relations" in the context of foreign trade and applied independently in the "Economic Policy Seminar". • Macroeconomic developments and their determinants are relevant at many points in general business administration, e.g. when it comes to interest rate and price developments or location decisions. Selected partial aspects are of particular importance for individual courses of study, e.g. economic fluctuations for procurement and sales decisions.
Literature	<ul style="list-style-type: none"> • Beck, Hanno, Economics. Micro- and macroeconomics • Blanchard, Olivier/Illing, Gerhard, Macroeconomics • Krugman, Paul/Wells, Robin, Economics. • Mankiw, Nicholas G./Taylor, Mark P., Basic Economics. • Mankiw, Nicholas G., Macroeconomics. • Samuelson, Paul A./Nordhaus, William D., Economics. The international standard work on macroeconomics and microeconomics. • Wienert, Helmut, Grundzüge der Volkswirtschaftslehre, Vol. 2: Makroökonomie
Workload	<p>Each of the two courses requires 4 x 15 SWS = 60 SWS attendance time. In addition, approx. 60 h are required for independent literature study, exercises, e-learning and exam preparation.</p>
Additional Remarks	<p>The module is also offered in English as part of the International Study Program. Credits earned in English will count toward the existing credit requirement in English.</p>
Keywords	<p>Macroeconomics, macroeconomics, economics, basics</p>
Last edited	<p>November 2019</p>

LAW 1010 - LAW I

Law I	
Module ID	LAW1010
Semester	1
Credits	5
SWS	4
Frequency	Every semester
Associated courses	LAW1011 Business Law I
Prerequisites	None
Assessment Methods and duration	PLK - 60 minutes
Requirements for granting of credits	A pass mark on the required examination
Significance for the Final Grade	The credits earned are included in the final grade of the bachelor degree. Credits are a requirement for the 1 st phase of the study programme.
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Head of the Business Law Department
Lecturers	Professors from the business law program and lecturers
Subject area / course of study	Law
Applicability in other modules / courses of study	All business degree programs, except BSBA/Digital Enterprise Management
Pedagogical Approach	Lecture with exercise
Objectives	<p>The Module contributes toward the achievement of the following programme objectives:</p> <p><u>Legal Knowledge</u> Acquire a profound knowledge of the principles of Business law enabling them to analyse and develop acceptable solutions and informed conclusions to legal problems which can be used in practice. Define and solve legal cases based on the method "Falllösung nach Anspruchsgrundlagen".</p> <p><u>Critical thinking and analytical skills- problem solving</u> Capable to understand complex legal issues and develop practically acceptable solutions. Students are able to do a proper research and use the relevant information to draw a conclusion on legal issues.</p>

Content	<p>The following topics will be addressed:</p> <ul style="list-style-type: none"> • Introduction to Business Law and legal methods • Principles of civil law • Principles of contract law
Relation to other modules	Foundations for Law II and all other law lectures
Literature	<ul style="list-style-type: none"> • Gildeggen/Lorinser/Willburger et al, Private Commercial Law • Eisenmann/Quittnat/Tavakoli, Legal Cases from Private Commercial Law • Führich, Private Commercial Law • Mehrings, Fundamentals of Private Commercial Law • Müssig, Private Commercial Law • Wörlen/Metzler-Müller, BGB AT <p><i>Latest edition respectively</i></p>
Workload	150 credit hours with a split of 60 hours - attendance and 90 hours - self-study (prior and post preparation).
Keywords	Law, Civil law
Last edited	March 2021

LAW1200 - LAW II

Law II	
Module ID	LAW1200
Semester	2
Credits	6
SWS	6
Frequency	Every semester
Associated courses	LAW1201 Business Law II and Property Law and Law of Secured Transactions
Prerequisites	None
Assessment Methods and duration	Written Examination – 90 Minutes
Requirements for granting of credits	A pass mark on the required examination
Significance for the Final Grade	The credits (30 credits) earned are included in the final grade of the bachelor degree. Credits are a requirement for the 1 st phase of the study programme.
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Head of the Business Law Department
Lecturers	Professors from the business law program and lecturers
Subject area / course of study	Business Law
Applicability in other modules / courses of study	All business degree programs, except BSBA/Digital Enterprise Management
Pedagogical Approach	Lecture and exercise
Objectives	<p>The Module contributes toward the achievement of the following programme objectives:</p> <p><u>Legal Knowledge</u> Acquire a profound knowledge of the principles of Business law enabling them to analyse and develop acceptable solutions and informed conclusions to legal problems which can be used in practice.</p> <p><u>Critical thinking and analytical skills</u> Capable to understand complex legal issues and develop practically acceptable solutions. Students are able to do a proper research and use the relevant information to draw a conclusion on legal issues.</p> <p>The module primarily serves to broaden and deepen knowledge.</p>

Content	<p>The following topics will be addressed:</p> <p>Business Law II</p> <ul style="list-style-type: none"> • Performance problems • Principles of Sales Law and contract law • Torts • Product liabilities • As well as selected problems in the areas of <ul style="list-style-type: none"> ○ Service and employment contract ○ Commercial agency contract ○ Company law ○ Loan Law <p>Law of Secured Transactions</p> <ul style="list-style-type: none"> • Acquisition of ownership over movable property • Acquisition of receivables • Basics of real estate property law • Overview of personnel securities - surety • Overview of real estate security (retention of title; transfer of ownership by way of security; assignment by way of security)
Relation to other modules	Continuation of Law I; basis for all further law lectures.
Literature	<ul style="list-style-type: none"> • Gildeggen/Lorinser/Willburger et al, Private Commercial Law • Brox/Walker, General Law of Obligations • Brox/Walker, Special Law of Obligations • Dützel/Thüsing, Labor Law • Eisenmann/Quitmann/Tavakoli, Legal Cases from Private Commercial Law • Führich, Private Commercial Law • Mehrings, Fundamentals of Private Commercial Law • Müssig, Private Commercial Law • Schäfer, Corporate Law • Wörlen/Metzler-Müller, Law of Obligations General Part • Wörlen/Metzler-Müller, Law of Obligations Special Part • Wörlen/Kokemoor, Property Law <p><i>Latest edition respectively</i></p>
Workload	180 credit hours with a split of 90 hours - attendance and 90 hours - self-study (prior and post preparation).
Keywords	Law, Civil law
Last edited	March 2021

AQM1040 – MATHEMATICAL FOUNDATIONS FOR BUSINESS

Mathematical Foundations for Business	
Module ID	AQM1040
Semester	1
Credits	5
SWS	4
Frequency	Every semester
Associated courses	AQM1041e Fundamentals of Analysis and Linear Algebra (3 credits) AQM1042e Fundamentals of Financial Mathematics (2 credits).
Prerequisites	German language: None English language: proof of competence level B2 in English
Assessment Methods and duration	Fundamentals of Analysis and Linear Algebra: PLK - 90 minutes Fundamentals of Financial Mathematics: PLK - 60 minutes
Requirements for granting of credits	Analysis and Linear Algebra: successful passing of the examination performance Fundamentals of financial mathematics: successful passing of the examination performance
Significance for the Final Grade	The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.
Planned group size	max. 200 students
Language	German and English
Module Duration	1 semester
Module Coordinator	Kuhlenkasper, Torben
Lecturers	Professors of the Department of Quantitative Methods and Lecturers
Subject area / course of study	Quantitative methods
Applicability in other modules / courses of study	All business administration courses, "Financial Mathematics" is also used in the "Business Law" course.
Pedagogical Approach	Lecture with exercises
Objectives	<p>The students...</p> <ul style="list-style-type: none"> • can translate simple economic facts into mathematical models • are able to analyze economic functions by applying differential and integral calculus • Understand basic concepts of optimization methods by applying the method of Lagrange multipliers. • master the handling of linear systems of equations and matrices • Upon successful completion of the course, are equipped with mathematical knowledge that will allow

	<p>them to access advanced courses in Statistics and Quantitative Planning.</p> <ul style="list-style-type: none"> • know classic financial products • master classical financial mathematical procedures and methods of interest calculation, annuity calculation, investment calculation and redemption calculation • can critically assess various offers from financial providers for investing money and taking out loans • know how modern financial instruments (especially interest rate derivatives) work and how they are used, as well as their opportunities and risks <p>The module thus primarily serves to broaden and -deepen knowledge.</p>
Content	<p>The module consists of the two courses "Fundamentals of Analysis and Linear Algebra" and "Fundamentals of Financial Mathematics". Within the first course, the concepts of analysis of functions with one variable (limit / continuity, homogeneity / elasticity, differential and integral calculus) are first worked out. Furthermore, the basic concepts of matrix-vector calculus (incl. determinant, inverse) and the solution of linear systems of equations are the subject of this course. Building on these two areas, the basic methods of analysis of functions with several variables (partial homogeneity, partial elasticity, partial / total differential, differential calculus, multiple integrals, optimization under constraints) are discussed. The course "Fundamentals of Financial Mathematics" provides the necessary mathematical tools for the financial mathematics part of the course (exponential / logarithm functions, sequences, series). Basics of interest calculation serve as a basis for the following chapters. Investment theory, annuity calculation, repayment calculation and a chapter on prices and yields of securities introduce students to entrepreneurial decision-making situations. An introduction to interest rate financial derivatives provides an insight into modern corporate financial planning.</p>
Relation to other modules	<p>Methodological foundations are laid for all other subjects from the areas of Applied Quantitative Methods, General Economics and Business Administration. Furthermore, this subject is the basis for the specialization subjects Financing and Accounting.</p>
Literature	<p>Analysis</p> <ul style="list-style-type: none"> • Sydsaeter/Hammond: Mathematics for Economists, Munich • Schwarze: Mathematics for Economists - Volume 1: Fundamentals, Herne. • Schwarze: Mathematics for Economists - Volume 2: Differential and Integral Calculus, Herne • Schwarze: Mathematics for Economists - Volume 3: Linear Algebra, Linear Optimization and Graph Theory, Herne • Tietze: Einführung in die angewandte Wirtschaftsmathematik, Wiesbaden.

	<p>Financial Mathematics</p> <ul style="list-style-type: none"> • Wüst, K.: Finanzmathematik - Vom klassischen Sparbuch zum modernen Zinsderivat, Wiesbaden. • Kuppinger, B.: Finanzmathematik, Wiley, Weinheim • Martin, T.: Finanzmathematik, Leipzig • Kobelt/Schulte: Financial Mathematics, Berlin • Beicke/Barckow: Risk-Management mit Finanzderivaten, Munich et al. • Müller-Möhl, E.: Options and Futures. Stuttgart. • Hull, J.: Options, Futures and Other Derivatives, Munich. • Renger, K.: Finanzmathematik mit Excel, Wiesbaden. • Tietze, J.: Einführung in die Finanzmathematik, Wiesbaden
Workload	<p>Fundamentals of Analysis and Linear Algebra: 2 x 15 SWS = 30 SWS attendance time. In addition, approx. 60 h are required for preparation, independent literature study, exercises and e-learning.</p> <p>Fundamentals of Financial Mathematics: 2 x 15 SWS = 30 SWS attendance time. In addition, approx. 30 h are required for preparation, independent literature study, exercises and e-learning.</p>
Additional Remarks	<p>The module assumes knowledge of a basic mathematics course in high school. In the written exam of Analysis and Linear Algebra, basic mathematical skills are tested.</p> <p>The course Fundamentals of Analysis and Linear Algebra is also offered in the winter semester as a Fast Track in German with 4 SWS/week and an early exam before Christmas.</p> <p>The course Fundamentals of Analysis and Linear Algebra is also offered in the winter semester as Fast Track (with an early exam before Christmas).</p>
Keywords	<p>Interest calculation, Differential and integral calculus, Linear equations, Investment calculation, Pension calculation, Redemption calculation, Modern financial products</p>
Last edited	<p>April 2021</p>

AQM1140 - QUANTITATIVE METHODS I

Quantitative Methods I	
Module ID	AQM1140
Semester	2
Credits	5
SWS	4
Frequency	Every semester
Associated courses	AQM1141e Fundamentals of Descriptive Statistics (3 credits). AQM1142e Mathematical Optimization (2 credits)
Prerequisites	German language: None English language: proof of competence level B2 in English
Assessment Methods and duration	Fundamentals of Descriptive Statistics (3 credits): PLK - 60 minutes. Mathematical Optimization (2 credits): PLK - 60 minutes
Requirements for granting of credits	Basics of descriptive statistics: successful passing of the examination performance Mathematical optimization: successful passing of the examination performance
Significance for the Final Grade	The credit-weighted average grade of the preliminary examination (examination results of the first study section, §17 para. 3 StuPO) is included in the final grade with a weight of 30 credits.
Planned group size	max. 200 students
Language	German
Module Duration	1 semester
Module Coordinator	Kuhlenkasper, Torben
Lecturers	Professors of the Department of Quantitative Methods and Lecturers
Subject area / course of study	Quantitative methods
Applicability in other modules / courses of study	All business administration courses
Pedagogical Approach	Lecture
Objectives	<p>The students...</p> <ol style="list-style-type: none"> 1. Understand the importance of simple statistical concepts in an economic setting; 2. Learn the statistical language R; 3. can analyze economic data sets using descriptive statistical functions in R; 4. can calculate and interpret decision-relevant information from a data set using graphs and descriptive univariate ratios; 5. Have the ability to correctly apply and interpret bivariate techniques of correlation and regression. 6. can apply simple techniques of time series analysis, such as index and forecast calculation, and interpret their results.

	<p>7. Can apply basic concepts of probability calculations; 8. can recognize and avoid statistical sources of error and attempts at manipulation.</p> <p>The students ...</p> <ol style="list-style-type: none"> 1. can think in a model-oriented way, 2. Know and understand the basic principles of quantitative business planning, 3. know when and how to use the presented methods in business planning and 4. can solve application-oriented problems independently using an algorithmic approach. <p>The module thus primarily serves to broaden and -deepen knowledge -as well as to acquire instrumental competence.</p>
Content	<p>The course "Fundamentals of Descriptive Statistics" addresses the basic methods of univariate and bivariate procedures, which are applied to business examples with the help of own or computer-based calculations. Content ranges from survey and scaling, to presentation and univariate analysis of quantitative data, to analysis of bivariate relationships. An introduction to probability theory is given.</p> <p>In the course "Mathematical Optimization", the fundamentals of a model-theoretical approach as the basis of quantitative corporate planning as well as the most important methods of linear planning calculation are taught. This includes in particular the methods of linear programming and quantitative project planning. Emphasis is placed on the application of solution methods to business problems and on their economic interpretation. For this purpose, a number of didactically useful examples from the planning practice of the respective business administration functional areas are discussed. In addition, special emphasis is placed on the use of computer-aided solutions.</p>
Relation to other modules	<p>Methodological foundations are laid for the subjects of inductive statistics, operations research, computer-aided management methods, economics, and for individual aspects of business administration and data analysis.</p>
Literature	<p>Basics of descriptive statistics</p> <ul style="list-style-type: none"> • Handl, A., Kühlenkasper, T: Einführung in die Statistik – Theorie und Praxis mit R, Heidelberg. • Cleff, T.: Descriptive Statistics and Modern Data Analysis. A computer-based introduction with Excel, SPSS and Stata, Wiesbaden. • Bortz, J.: Statistik für Human- und Sozialwissenschaftler, Berlin et al. • Fahrmeier, L.: Statistics. Der Weg zur Datenanalyse, Berlin et al. • Schwarze, J.: Statistik 1, Statistik 2 und Aufgabensammlung, Berlin • Anderson, D. R., Sweeney, D.J., Williams T.A.: Statistics for Business and Economics, Mason <p>Mathematical optimization</p> <ul style="list-style-type: none"> • Gritzmann, P.: Grundlagen der mathematischen Optimierung, Springer, Wiesbaden. • Koop, A., Moock, H.: Lineare Optimierung - Eine Anwendungsorientierte Einführung in Operations Research, Spektrum Akademischer Verlag. • Jarre, F., Stoer, J.: Optimization, Springer, Berlin.

	<ul style="list-style-type: none"> • Runzheimer, B., Cleff, T., Schäfer, W.: Operations Research Band 1: Lineare Planungsrechnung und Netzplanchnik, Wiesbaden • Gohout, W.: Operations Research, Munich, Vienna • Domschke, W., Drexl, A.: Introduction to Operations Research, Berlin et al. • Hillier, F. S., Lieberman, G. J.: Introduction to Operations Research, Boston u.a. • Taha, H. A.: Introduction to Operations Research, New Jersey
Workload	<p>Fundamentals of Descriptive Statistics: 2 x 15 = 30 SWS attendance time. In addition, approx. 60 h are required for preparation, independent literature study, exercises and internet/e-learning.</p> <p>Mathematical optimization: 2 x 15 = 30 SWS attendance time. In addition, approx. 30 hours are required for preparation, independent literature study, exercises and internet/e-learning.</p>
Additional Remarks	<p>The course Fundamentals of Descriptive Statistics is also offered in English in the summer semester as part of the International Study Program. Credits earned in English will count toward the existing credit requirement in English</p> <p>The german-language course is offered in the summer semester as a fast-track course with 4 SWS/week and an early exam well before the normal exam period.</p>
Keywords	<p>regression analysis, data collection, data reduction, data summary, probability analysis of contingency correlation</p>
Last edited	<p>April 2021</p>

Second stage of studies - interdisciplinary modules

GMT2100 - FOUNDATIONS OF MANAGEMENT ACCOUNTING

Foundations of Management Accounting	
Module ID	GMT2100
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated courses	GMT2101 Management Accounting
Prerequisites	None
Assessment Methods and duration	PLK - 90 minutes
Requirements for granting of credits	Successful passing of the examination performance
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 80 students
Language	German or English (optional)
Module Duration	1 semester
Module Coordinator	Kropp, Matthias
Lecturers	Professors of the ABWL department and lecturers
Subject area / course of study	General business administration
Applicability in other modules / courses of study	All business administration courses
Pedagogical Approach	Lecture
Objectives	<p>The students will be able</p> <ul style="list-style-type: none"> • ... to define and explain the central goals, terms, tasks and contents of cost and activity accounting. • ... to independently carry out cost type, cost center and cost unit calculations. They will also be able to calculate contribution margin and operating result and work out solutions for different questions from practice. • ... independently carry out cost type, cost center and cost unit calculations as well as contribution margin and operating result calculations and work out solutions for different questions from practice. <p>The module thus primarily serves to broaden and -deepen knowledge.</p>

Content	<ul style="list-style-type: none"> • Basic concepts of cost accounting • Cost Element Accounting • Cost Center Accounting • Cost Object Controlling • Partial costing • Decision-oriented cost accounting / direct costing
Relation to other modules	Preparation of all other BWL - modules of the second study section, builds on the BWL modules of the first study section.
Literature	<ul style="list-style-type: none"> • Coenenberg, A.G.: Kostenrechnung und Kostenanalyse. Schäffer-Poeschel • Däumler, K.-D., Grabe, J.: Kostenrechnung 1, Grundlagen • Däumler, K.-D., Grabe, J.: Cost Accounting 2, Contribution Margin Accounting • Haberstock, L.: Kostenrechnung, Bd. 1: Einführung: mit Fragen, Aufgaben und Lösungen, S + W Steuer- u. Wirtschaftsverlag • Joos-Sachse, Th.: Controlling, Cost Accounting and Cost Management, Gabler • Olfert, K.: Kostenrechnung, Kiehl-Verlag • Taschner, A./Charifzadeh, M.: Management and Cost Accounting, Wiley
Workload	It is expected that the students spend 90 h for preparation, independent literature study, exercises and e-learning, in addition to the 4 x 15 = 60 SWS attendance time.
Additional Remarks	The module is offered in the winter semester as part of the International Study Program as an English-language fast track with 6 contact hours/week and an early exam before Christmas
Keywords	Accounting, Calculation, Cost Accounting
Last edited	March 2021

GMT2110 - FINANCIAL MANAGAMENT

Financial Management	
Module ID	GMT2110
Semester	4 (but see notes)
Credits	7
SWS	6
Frequency	Every semester
Associated courses	GMT2111 Financial Accounting, Investment and Finance I (3 credits) GMT2112 Financial Accounting, Investment and Finance II (4 credits)
Prerequisites	None
Assessment Methods and duration	PLK - 90 minutes
Requirements for granting of credits	Successful passing of the examination performance
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 80 students
Language	German or English (optional)
Module Duration	1 semester
Module Coordinator	Eichner, Korbinian
Lecturers	Professors of the ABWL Department
Subject area / course of study	General business administration
Applicability in other modules / courses of study	All study programs
Pedagogical Approach	Lecture with exercises
Objectives	<p>The students</p> <ul style="list-style-type: none"> • know the legal and business fundamentals of the preparation of commercial and international financial statements and • can assess the informative value of the financial statements. • can analyze the parts of a financial statement and assess and propose accounting policy measures. • know the essential criteria for assessing the profitability of operational investments and can apply, evaluate and compare methods of investment appraisal. • know the essential sources of financing of the company. They can assess the various sources in terms of their prerequisites and their advantages and compare them qualitatively and quantitatively in terms of their effects on the company's results.

	<ul style="list-style-type: none"> • know the main instruments of credit protection and can determine the capital requirements and debt servicing capacity of a company. <p>The module thus primarily serves to broaden and -deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • Fundamentals of the annual financial statements (legal basis, tasks and elements, recognition and measurement principles) • Balance Sheet, Income Statement, Notes and Management Report • Balance sheet analysis and balance sheet policy • Operational investment management • Financial planning and capital structure design • External and internal financing • Credit protection, debt service capability • Fundamentals of international accounting (IAS / IFRS)
Relation to other modules	Builds on the business administration modules of the first study section
Literature	<ul style="list-style-type: none"> • Bacher, U.: Bilanzierung, Investition und Finanzierung, nwb-Verlag • Coenenberg, A.: Jahresabschluss und Jahresabschlussanalyse, Verlag Moderne Industrie • Däumler, K.-D.: Betriebliche Finanzwirtschaft, Verlag NWB • Hillier, D. et al, Corporate Finance, McGraw-Hill. • Meyer, C.: Bilanzierung nach Handels- und Steuerrecht, Verlag NWB • Nothhelfer, R.: Financial Accounting, De Gruyter Oldenbourg • Nothhelfer, R. et al: Übungsbuch zur Finanzwirtschaft, Oldenbourg • Olfert/Reichel: Financing, Friedrich Kiehl Verlag • Perridon, L. and Steiner, M.: Finanzwirtschaft der Unternehmung, Verlag Vahlen • Schildbach/Stobbe/Brösel: Der handelsrechtliche Jahresabschluss, Sternfels Verlag Wissenschaft und Praxis • Zantow, R.: Financing, Pearson
Workload	6 x 15 = 90 SWS attendance time still 120 h for preparation, independent literature study, exercises and accompanying work
Additional Remarks	<p>The module is offered for the study programs "Business Administration / Taxes and Auditing" and "Business Administration / International Marketing" in semesters 2 +3, for the study program "Business Administration / Controlling, Finance and Accounting" it is already offered in semester 3.</p> <p>Successful completion of the module is a prerequisite for the THE4999 module.</p> <p>The module is also offered in English at least once a year in the summer semester as part of the International Study Program. The credits achieved in English will be counted towards the existing credit requirement in English.</p>

Keywords	Accounting, Financial Management, Financing Investment, Financial Management
Last edited	March 2021

GMT3100 - BUSINESS MANAGEMENT

Business Management	
Module ID	GMT3100
Semester	5 and 6
Credits	5
SWS	4
Frequency	Every semester
Associated courses	Semester 5: GMT3025 Management Simulation (2 credits) Semester 6: GMT3013 Strategic Management (3 credits)
Prerequisites	Completed first stage of studies
Assessment Methods and duration	Management Simulation: UPL Strategic Management: PLK - 60 minutes
Requirements for granting of credits	Business simulation: successful passing of the examination performance Strategic Management: successful passing of the examination performance
Significance for the Final Grade	The ungraded examination performance (business simulation) is not included in any grade. The remainder of the module is included in the Bachelor's final grade with a weighting of 3 credits.
Planned group size	Management Simulation: max. 25 students Strategic Management: max. 80 students
Language	German or English (optional)
Module Duration	2 semesters
Module Coordinator	Foschiani, Stefan; Terporten, Michael
Lecturers	Professors of the ABWL Department
Subject area / course of study	General business administration
Applicability in other modules / courses of study	All degree programs with the exception of BW/International Marketing
Pedagogical Approach	Business game: Business game Strategic Management: Lecture with case study
Objectives	<p>The students</p> <ul style="list-style-type: none"> understand the process of developing appropriate business objectives and managing their implementation in practice (management - process). Understand the company as a customer-oriented value creation process know methods for its analysis and improvement.

	<ul style="list-style-type: none"> • are familiar with various management principles, techniques and models and can assess and apply their advantages and disadvantages as well as their impact on the management and results of a company. • have a holistic view of a commercially managed company and can assess the consequences of business decisions on the company's results. • know basic strategies for increasing corporate value and know how to apply these to corporate functions. • possess skills for the goal-oriented management of a company (especially business planning processes), as well as for dealing with team conflicts and complex decision-making situations that have to be mastered under time pressure and uncertain future expectations. <p>The module thus primarily serves to deepen knowledge and to acquire instrumental competence. In particular, the sub-module "Management Simulation" also contributes significantly to the teaching of systemic competence and communicative competence.</p>
Content	<p>This course "Corporate Governance" considers the strategic problems that a company faces and the current explanatory principles and tools that lead to a solution. The main topics are: Introduction to Strategic Management, the strategic options, the operational audit, the analysis of the performance chain, benchmarking, the analysis of the industry, competitive analysis, evaluation of the strategic position, the forecast of the future as well as the corporate culture and mission statement.</p>
Relation to other modules	Builds on the previous business administration modules.
Literature	<p>A participant manual is provided for the Management Simulation.</p> <p>Strategic Management:</p> <ul style="list-style-type: none"> • Barney / Hesterly (2012): Strategic Management and Competitive Advantage, Pearson • Bea, F.X./Haas, J.: Strategisches Management, Verlag Lucius & Lucius • Grant, R. M., "Contemporary Strategy Analysis", Blackwell Publishing • Johnson, G./ Whittington, R./Scholes, K./ Angwin, D./ Regner, P. (2013): Exploring Corporate Strategy, Pearson • Johnson, G. und Scholes, K. and Whittington, R., Exploring Corporate Strategy 8th Edition, Prentice Hall • Korndörfer, W.: Unternehmensführungslehre, Gabler • Kotler / Berger / Bickhoff (2010): The Quintessence of Strategic Management, Berlin / Heidelberg • Mintzberg, H./Lampel, J./Quinn, J./Ghoshal, S.: The Strategy Process, Prentice Hall. • Steinmann, H./Schreyögg, G.: Management, Schäffer-Poeschel

	<ul style="list-style-type: none"> • Welge, M. and Al-Laham, A.: Strategic Management: Fundamentals, Process, Implementation, Gabler - Verlag <p>Latest edition in each case</p>
Workload	In addition to the 4 x 15 = 60 SWS attendance time (over 2 semesters), students are expected to spend an additional 90 h for preparation, independent literature study, exercises and accompanying work.
Additional Remarks	<p>The Management Simulation takes place as part of the practical semester of the degree programs as a block event during the lecture-free period. It takes place in small groups, so that number of participants is limited. Advance registration is required.</p> <p>The sub-performance "Strategic Management" can also be completed as part of an equivalent performance during a semester of study abroad.</p> <p>The module is also offered in English as part of the International Study Program; participation restrictions apply to the Business Simulation sub-credit. Credits earned in English will count towards the existing credit requirement in English. Please note that not every semester an English-language course is offered and that the number of English-language seminar places is limited in any case.</p>
Keywords	Corporate Governance, Management
Last edited	July 2019

GMT3400 – MANAGEMENT IN SPECIFIC INDUSTRIES

Management in Specific Industries	
Module ID	GMT3400
Semester	6
Credits	6
SWS	5
Frequency	Every semester
Associated courses	<p>Selection from (6 credits each):</p> <ul style="list-style-type: none"> • GMT3401 Management of the Industrial Enterprise • GMT3402 Bank Management • GMT3403 Mobility Industry • GMT3421 Retail Management (in English) • GMT3422 International Management (in English) • GMT3423 Investment Banking and Corporate Finance (in English) • IDS3010 Interdisciplinary Studies <p>Deviating/additional offers are possible.</p>
Prerequisites	Completed first stage of studies
Assessment Methods and duration	PLK - 90 minutes (for IDS3010 depending on the courses taken by the Faculty of Engineering).
Requirements for granting of credits	Successful passing of the exam
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 80 students
Language	German or English
Module Duration	1 semester
Module Coordinator	Sander, Frauke
Lecturers	Professors of the ABWL Department
Subject area / course of study	General business administration
Applicability in other modules / courses of study	All degree programs with the exception of BW/International Management
Pedagogical Approach	Lecture with exercises
Objectives	The students can apply the so far acquired knowledge and skills to the management of a company in a specific industry (such as manufacturing, retail, banking). They know the special conditions and problems of doing business in the respective industry and can therefore also take on initial projects and management tasks relatively quickly.

	<p><u>Management of the Industrial Enterprise</u> The students</p> <ul style="list-style-type: none"> • can apply the knowledge and skills acquired in the previous business administration modules to the management of a manufacturing company. • are familiar with the special conditions and problems of doing business in this industry and are therefore able to take on their first professional and personal management tasks relatively soon. <p><u>Bank Management</u> The students</p> <ul style="list-style-type: none"> • can apply the knowledge and skills acquired in previous business studies to the management of a financial institution. • know the investment objectives and can assess and evaluate all common forms of investments (deposits, bonds, shares, investment funds, derivatives). • can apply a bank's credit services to companies and their accounting systems. • know the essential instruments of loan protection/ credit risk mitigation. • can determine a company's debt service capacity and thus arrive at a sound credit assessment. • are familiar with the interdependencies and the special conditions of the banking industry and can therefore take on their first professional and personal management tasks in this field relatively quickly. <p><u>Mobility Industry</u> The students</p> <ul style="list-style-type: none"> • can apply the knowledge and skills acquired in the previous business administration modules. • acquire knowledge about the special conditions, problems and technical terms of economic work in companies of the mobility industry (especially the automotive industry) • are proficient in methods of R&D management, production control and logistics • and therefore have the qualifications to take on their first professional and personal management tasks relatively quickly. <p><u>Retail Management (English only):</u> The students</p> <ul style="list-style-type: none"> • know the institutional characteristics of retail companies (retailers are service providers), • are familiar with typical tasks and problems in retail companies, such as site selection, customer-oriented product range development, brand policy, employee management, especially in sales, • obtain knowledge in the management of commercial enterprises and service enterprises
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	<p><u>International Management (English only):</u> The students:</p> <ul style="list-style-type: none"> • know the possible forms of the internationalization process of a company and can work successfully in an international environment. • are able, based on the knowledge and skills acquired, to market products and services internationally and to handle the necessary financing processes accordingly. • are familiar with the special conditions and problems of internationally operating companies and can therefore take on their first professional and personal management tasks in this area relatively quickly. <p><u>Investment Banking and Corporate Finance</u></p> <p>Upon completion of the module, students will possess:</p> <ul style="list-style-type: none"> • An overview of the objectives and main subject areas of corporate finance, • An understanding of how investment banking can assist in achieving these objectives, • A solid understanding of how to identify and evaluate value enhancement potential of capital projects, • the ability to approximate the value of a company from an income, cost and market value perspective, • An in-depth understanding of long-term corporate finance with equity and debt instruments, • An understanding of how a company's capital structure decision affects its enterprise value. • In-depth knowledge of specialized areas of Corporate Finance Mergers & Acquisitions, Corporate Restructurings, LBOs and Corporate Governance. <p><u>Interdisciplinary studies</u></p> <p>The students</p> <ul style="list-style-type: none"> • broaden their horizons by taking courses offered by the faculty of engineering • know technical/IT framework conditions of the industry <p>The module thus primarily serves to deepen knowledge and to acquire instrumental as well as systemic competence.</p>
Content	<p>Special business administration:</p> <p><u>Management of the Industrial Enterprise</u> The lecture focuses on the topics "Research and Development in Manufacturing" as a key function for future competitiveness, as well as production and logistics in the context of increasing globalization.</p> <p><u>Bank Management</u> This lecture covers, among other things, the special features of credit institutions and their relations as well as the banking system in Germany. In addition, the various forms of investments (deposits, bonds, shares, etc.) and the credit busi-</p>

	<p>ness (forms of credit, loan expiration, security, credit-worthiness) are dealt with, with particular emphasis on typical banking risks, especially interest rate and credit risk.</p> <p><u>Mobility Industry</u></p> <p>In the first part, Prof. Dr. Haugrund deals with topics relating to the beginning of the value chain in the automotive industry. Starting with fundamental questions about future global mobility, areas of responsibility for strategic R&D in the automotive industry are mapped out. Subsequently, questions of R&D management are dealt with in detail. Selected focal points of the areas of production and logistics at suppliers as well as at OEMs round off the first part of the lecture. Building on this, Prof. Dr. Terporten focuses on the subsequent part of the value chain such as sales and aftersales organizations. The discussed topics go beyond the automotive industry and shed light on the challenges of mobility management as a whole.</p> <p><u>Retail Management (English only):</u></p> <p>This course covers the fundamentals of retail management. The functions, trade marketing, procurement and logistics, employee management and corporate management are deepened specifically for this industry. Practical examples and projects are used to work out specific tasks in retail companies.</p> <p>The course is aimed at students who wish to work professionally in a retail company. It is also aimed at students who will work in sales and marketing in companies whose customers are trading companies. Due to the proximity of retail services to services, you will also gain insight into the specific characteristics of service companies.</p> <p><u>International Management (English only):</u></p> <p>This lecture deals with the internationalization process of the company, international marketing and the legal framework of foreign activities.</p> <p><u>Investment Banking and Corporate Finance</u></p> <p>In the course Prof. Dr. Eichner deals with the following topics: Principles of Investment Banking, Principles of Corporate Finance, Capital Budgeting and Value Creation, Corporate Valuation, Capital Structure and Policy Structure, Mergers & Acquisitions and Capital Restructuring, LBOs and Corporate Governance.</p> <p>The Investment Banking and Corporate Finance course aims to provide students with analytical skills to make corporate finance decisions in practice from a corporate value enhancement perspective.</p> <p><u>Interdisciplinary studies</u></p> <p>The contents taught depend on the chosen course: For the module, different modules predefined on the part of the department "General Business Administration" or courses of other faculties can be provided.</p>
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Relation to other modules	Builds on the previous business administration modules.
Literature	<p>Depending on the special business administration offered, latest edition in each case.</p> <p><u>Management of the Industrial Enterprise</u></p> <ul style="list-style-type: none"> • Günter Specht/Christoph Beckmann/Jenny Amelingmeyer: R&D Management, Competence in Innovation Management • Dietmar Vahs/Ralf Burmester: Innovationsmanagement, Von der Produktidee zur erfolgreichen Vermarktung, Edited by Bernd P. Pietschmann and Dietmar Vahs, • Klaus Brockhoff, Research and Development, Planning and Control <p><u>Bank Management</u></p> <ul style="list-style-type: none"> • Bacher, U.: Bank Management, Hartung-Gorre • Becker/Peppmeier: Banking Management, Ludwigshafen • . • Hartmann-Wendels/Pfingsten/Weber: Bankbetriebslehre, Springer • Steiner/Bruns: Securities Management, Stuttgart <p><u>Mobility Industry</u></p> <ul style="list-style-type: none"> • Günter Specht/Christoph Beckmann/Jenny Amelingmeyer: R&D Management, Competence in Innovation Management • Dietmar Vahs/Ralf Burmester: Innovationsmanagement, Von der Produktidee zur erfolgreichen Vermarktung, Edited by Bernd P. Pietschmann and Dietmar Vahs • Klaus Brockhoff: Research and development, planning and control • Salima Sheila Douven: Brand effects in the automotive supply industry: A cross-cultural comparison considering alternative marketing orientations by Salima Sheila Douven, Wiesbaden. • Hans G Brunn: Globalization and Product Life Cycles in the Automotive Sector: Methods, Concepts and Results from an Econometric Perspective, 2009. • Andreas Crone and Henning Werner: Crisis Management in the Automotive Supply Industry, Berlin 2008 • Dusan Gruden: Environmental Protection in the Automotive Industry: Engine, Fuels, Recycling, 2008 • Oliver Kertész and Klaus M. Miller: Brand Equity in the Automotive Industry: Willingness to Recommend and Price Premium Acceptance, 2007 • Helmut Becker: Ausgebremst: Wie die Autoindustrie Deutschland in die Krise fährt, 2007 • Hannes Brachat, Willi Dietz, and Stefan Reindl: Fundamentals of Automotive Economics, 2005

	<ul style="list-style-type: none"> • Becker, H. 2007, Auf Crashkurs. Automobilindustrie im globalen Verdrängungswettbewerb, Berlin Heidelberg. • Ebel, B. (Ed.): Automotive Management. Strategie und Marketing in der Automobilwirtschaft; mit 34 Tabellen, Berlin 2004. <p><u>Retail Management (English only):</u></p> <ul style="list-style-type: none"> • Berman, Berry/Evans, Joel R., Retail Management: A Strategic Approach, Upper Saddle River (NJ) • Dunne, Patrick/ Carver, James/ Lusch, Robert F.: Retailing, Thomson South-Western • Levy, Michael/Weitz, Barton A./Grewal, Dhruv: Retailing Management, 9th ed. McGraw-Hill • MunichMüller-Hagedorn, Lothar (1998), Der Handel, Stuttgart • Tietz, Bruno (1993), The Trading Company, Munich <p><u>International Management (English only):</u></p> <ul style="list-style-type: none"> • Czinkota, M.R., Ronkainen, I.A. et. al, International Business. • Griffin, R.W., Pustay, M.W., International Business. • Hollensen, S. (2014): Global Marketing, Pearson • Johansson, J.J., Global Marketing <p><u>Investment Banking and Corporate Finance</u></p> <ul style="list-style-type: none"> • Berk, J./DeMarzo, P.: Corporate Finance, Addison Wesley. • Brealey, R./Myers, S./Allen, F.: Principles of Corporate Finance, McGraw-Hill. • Damodaran, A.: Applied Corporate Finance, Wiley. • Damodaran, A.: Investment Valuation, Wiley. • Häcker, J./Ernst, D.: Applied International Corporate Finance, Vahlen. • Ross, S./Westerfield, R./Jaffe, J.: Corporate Finance, McGraw-Hill. • Vernimmen, P./Quiry, P./Dallocchio, M./Le Fur, Y./Salvi, A.: Corporate Finance - Theory and Practice, Wiley. <p><u>Interdisciplinary studies</u></p> <p>Depending on the specific subject chosen</p>
Workload	5 x 15 = 75 SWS contact hours and 105 h for preparation, independent literature study, exercises and accompanying work
Additional Remarks	<p>At least three elective courses are offered each semester, at least one of which is in English.</p> <p>The module may also be taken as part of an equivalent performance during a semester of study abroad.</p> <p>English language electives are offered as part of the International Study Program. Credits earned in English will count toward the existing credit requirement in English.</p>

Keywords	Retail Banking, International Business Simulation
Last edited	November 2019

GMT4100 - ADVANCED TOPICS IN MANAGEMENT

Advanced Topics in Management	
Module ID	GMT4100
Semester	7
Credits	5
SWS	2
Frequency	Every semester
Associated courses	GMT4101 Management seminar
Prerequisites	Completed first stage of studies
Assessment Methods and duration	PLR/PLH/PLP/PLM
Requirements for granting of credits	Successful completion of the examination
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 24 students
Language	German or English
Module Coordinator	Nothhelfer, Robert
Lecturers	Professors of the ABWL department and lecturers
Subject area / course of study	General business administration
Applicability in other modules / courses of study	All business degree programs, except BSBA/Digital Enterprise Management.
Pedagogical Approach	Seminar teaching
Objectives	<p>Within a short period of time, students are able to familiarize themselves with specific, complex economic issues, penetrate and analyze them, and come up with their own solutions. They understand how to summarize and professionally present the solutions in writing, both scientifically and for practical implementation.</p> <p>The module thus primarily serves the acquisition of instrumental and systemic competence. In addition, communicative competence is taught to a significant extent.</p>
Content	Selected scientific and practice-oriented topics from the field of business administration
Relation to other modules	Builds on the courses of the previous business administration modules.
Literature	Depending on the topics offered in each case
Workload	2 x 15 = 30 SWS attendance time and 120 h for preparation, independent literature study, exercises and accompanying work (esp. scientific paper and presentation).

Additional Remarks	<p>The module takes place in small groups, there are limitations on the number of participants. Pre-registration is required. Immediately following pre-registration, attendance at a kick-off event is mandatory.</p> <p>There are two timed formats for the module:</p> <ul style="list-style-type: none"> • The module is offered in the 7th semester as a block within the first 6 or 7 weeks of lectures. The topics are assigned at the end of the lecture period of the previous semester, so that the majority of the homework can be completed during the lecture-free period. • In addition, the seminar is also offered in the last half of the lecture period, in which case registration for this seminar takes place at the beginning of the lecture period. The target group of this seminar format are students who are not yet back at the university at the end of the pre-semester, e.g. due to a semester abroad or internship. <p>The module can also be taken as part of an equivalent performance during a semester of study abroad. If the seminar performance is provided in English, the credits will be counted towards the existing credit requirement in English. Please note that English-language courses are not offered every semester and that the number of English-language seminar places is limited in any case.</p>
Keywords	Corporate Governance, Management
Last edited	August 2019

ECO2100 - INTERNATIONAL ECONOMICS

International economics	
Module ID	ECO2100
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated courses	ECO2011 International Economics
Prerequisites	None
Assessment Methods and duration	PLK - 60 minutes
Requirements for granting of credits	Successful passing of the examination performance
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 80 students
Language	German or English (optional)
Module Duration	1 semester
Module Coordinator	Strotmann, Harald
Lecturers	Professors of the Department of Economics
Subject area / course of study	Economics
Applicability in other modules / courses of study	all business administration courses
Teaching form	Lecture
Objectives	<p>Changes in the economy as a whole and economic policy decisions have a considerable influence on the success of individual businesses. The economic modules are designed to give students the ability to independently assess the macroeconomic framework for individual economic activity. Such knowledge is indispensable for decision-making competence in many business functions, especially for investment decisions, from which in turn other business decisions are derived. The module extends the economic analysis of closed economies to include international contexts, which have become considerably more important for companies due to the globalization of value chains. In detail, the following objectives are pursued:</p> <ul style="list-style-type: none"> • Students grasp the close integration of the German economy into the global economy. • They know the advantages and disadvantages of different exchange rate systems and the determinants of exchange rate developments.

	<ul style="list-style-type: none"> • They understand the benefits of the international division of labor and the drivers of the globalization process. • They are familiar with the most important international organizations (IMF, World Bank, WTO, etc.) and can assess their importance for international economic relations. <p>The module thus primarily serves to broaden and -deepen knowledge -as well as to acquire systemic competence.</p>
Content	<ul style="list-style-type: none"> • Balance of Payments Analysis • Currency theory and policy • international trade in goods and services • international capital flows • Effects of globalization on industrialized and developing countries • international regulatory framework (global governance)
Relation to other modules	<p>The economic analysis of real and monetary aspects of international economic relations is relevant for all business administration courses, as globalization now touches all industries, company sizes and operational functions.</p>
Literature	<ul style="list-style-type: none"> • Appleyard, Dennis R./Field, Alfred J./Cobb, Steven L., International Economics • Feenstra, Robert C./Taylor, Alan M., International Economics. • Krugman, Paul/Obstfeld, Maurice, International Economics • Mankiw, Nicholas G./Taylor, Mark P., Basic Economics. • Wienert, Helmut, Grundzüge der Volkswirtschaftslehre, Vol. 2: Makroökonomie
Workload	<p>The lecture requires 4 x 15 SWS = 60 SWS attendance time. In addition, approx. 90 h are required for independent literature study, exercises, e-learning and exam preparation.</p>
Additional Remarks	<p>Successful completion of the module is a prerequisite for the modules THE4999 of the seventh semester (except for the degree programs "Business Administration / International Business" and "Business Administration / International Marketing").</p> <p>The module is also offered in English as part of the International Study Program. Credits earned in English will count toward the existing credit requirement in English.</p>
Keywords	<p>International economics, economics, foreign trade, economics</p>
Last edited	<p>August 2019</p>

ECO2110 - ADVANCED STUDIES AND APPLICATIONS IN ECONOMICS

Advanced Studies and Applications in Economics	
Module ID	ECO2110
Semester	3 + 4
Credits	5
SWS	3
Frequency	Every semester
Associated Courses	Semester 3: ECO2111 Scientific Writing; Media Competence and Information Recherche Semester 4: ECO2112 Seminar in Economic Policy
Prerequisites	Scientific Writing; Media Competence and Information Recherche: None. Seminar in Economic Policy: passing the PVL Scientific work; media competence, information acquisition/research.
Assessment Methods and duration	PVL + PLH + PLR
Requirements for granting of credits	For both courses: successful passing of the examinations in each case
Significance for the Final Grade	The module is included in the Bachelor's final grade with a weighting of 5 credits.
Planned group size	Scientific Writing; Media Competence and Information Recherche: plenary session (up to 350 participants) with tutorial exercises. Seminar in Economic Policy: max. 24 students
Language	German Seminar in Economic Policy: also English (optional)
Module Duration	2 semesters
Module Coordinator	Strotmann, Harald
Lecturers	Professors of the Department of Economics and Lecturers
Subject area / course of study	Economics
Applicability in other modules / courses of study	All business administration degree programs with the exception of the "BW / International Marketing" degree program
Pedagogical Approach	Lecture/Workshop + Seminar
Objectives	Changes in the economy as a whole and economic policy decisions have a considerable influence on the success of individual businesses. The economic modules are designed to give students the ability to independently assess the macroeconomic framework for individual economic activity. Such knowledge is indispensable for decision-making competence in many business management functions, especially for investment decisions, from which in turn other business management decisions are derived. The module consolidates the knowledge

	<p>acquired so far by independently applying economic methods to a selected economic problem while observing the subject-specific rules of scientific work. In detail, the following objectives are pursued:</p> <ul style="list-style-type: none"> • You demonstrate mastery of the techniques of scientific work. You are competent in dealing with the media and are familiar with the targeted research, processing, preparation and communication of information. • You will independently apply your knowledge of economics to economic policy issues in the Economic Policy Seminar. <p>The module thus primarily serves the acquisition of instrumental and systemic competence. It also contributes significantly to the teaching of communicative competence.</p>
Content	<p>Scientific Writing (acquisition of the basics in the lecture and guided application in the tutorial exercises):</p> <ul style="list-style-type: none"> • Preparatory work for the seminar and final thesis • Literature research for the seminar and final paper • Literature acquisition, assessment and management • Discussions with the supervisor and other experts • Structuring the seminar paper and final paper • Manuscript preparation • Citation in a scientific paper • Manuscript Control <p>Seminar in Economic Policy (term paper on a selected economic issue and presentation and discussion of the central results in the seminar), e.g. from the following areas:</p> <ul style="list-style-type: none"> • Labor market policy and theory • Poverty and development • Economics of Education • Demography and economic development • Immigration in Germany and Europe • Energy policy in Germany and Europe • Financial market crises and banking supervision • Research and innovation policy • Monetary policy and theory • Globalization and competition between locations • Resource use and sustainability • Sports Economics • Entrepreneurship and Corporate Governance • Behavioral Economics • Monetary and fiscal policy
Relation to other modules	<p>The Seminar in Economic Policy builds on the three preceding Economics modules. The techniques of scientific work practiced in the Economic Policy Seminar through intensive supervision contribute significantly to the acquisition of methodological competence and the preparation of a qualified Bachelor thesis.</p>
Literature	<p>Scientific Writing:</p>

	<ul style="list-style-type: none"> • Brink, Alfred, Anfertigung wissenschaftlicher Arbeiten. A process-oriented guide to the preparation of bachelor's, master's and diploma theses. • Franck, Norbert/Stary, Joachim (eds.), The Technique of Scientific Work. A practical guide • Theisen, Manuel R., ABC des wissenschaftlichen Arbeitens. Successful in school, university and career • In addition, we recommend that you take a look at the homepage of the Department of Economics, where you will find further documents and literature references in addition to the faculty's guidelines for writing papers in economics under Studium/Wissenschaftliches Arbeiten. <p>Seminar in Economic Policy: depending on the specific seminar topic</p>
Workload	<p>The module requires 3 SWS x 15 = 45 SWS attendance time. Of these, 1 SWS x 15 are allocated to the course "Scientific Writing" (1 credit) and 2 SWS x 15 to the course "Seminar in Economic Policy" (4 credits). In addition, approx. 105 h are required for preparation, independent literature study, preparation of the term paper and preparation of the seminar presentation. Of these, 15 h are allotted to the course "Scientific Writing" and 90 h to the course "Seminar in Economic Policy".</p>
Additional Remarks	<p>Successful completion of the module is a prerequisite exam for the module THE4999.</p> <p>The competences taught in the course "Scientific Writing; Media Competence and Information Recherche" will be examined separately by means of a preliminary examination; without passing this examination, students will not be admitted to the seminar.</p> <p>Registration for the Seminar in Economic Policy and the assignment of topics takes place in the pre-semester. The majority of the term paper is written during the semester break.</p> <p>The Seminar in Economic Policy is also offered in English. Seminar credits earned in English will count toward the existing 5 credit requirement in English.</p>
Keywords	<p>Scientific Writing, economic policy seminar, seminar, economics</p>
Last edited	<p>August 2019</p>

AQM2040 - QUANTITATIVE METHODS II

Quantitative methods II	
Module ID	AQM2040
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated courses	AQM2101 Fundamentals of Inferential Statistics (3 credits). AQM2041 Operations Research (2 credits)
Prerequisites	None
Assessment Methods and duration	Fundamentals of inductive statistics: PLK - 60 minutes Operations Research: PLK - 60 minutes
Requirements for granting of credits	Fundamentals of inductive statistics: Successful passing of the examination performance Operations Research: successful passing of the examination performance
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	Fundamentals of inductive statistics: max. 200 students. Operations Research: max. 100 students
Language	German
Module Duration	1 semester
Module Coordinator	Kuhlenkasper, Torben
Lecturers	Professors of the Department of Quantitative Methods
Subject area	Quantitative methods
Applicability in other modules / courses of study	All business administration courses, except BW/International Marketing
Pedagogical Approach	Lectures with exercises
Objectives	<p>Basics of inductive statistics</p> <p>The students...</p> <ol style="list-style-type: none"> 1. understand simple procedures of inductive statistics and can implement them with R; 2. master the basic rules of probability theory; 3. know the concepts of probability distributions (chi-square, binomial, hypergeometric, Poisson, Student, normal and F-distributions) and can apply them to economic issues; 4. can calculate and interpret confidence intervals for means, variance and proportions; 5. can apply basic nonparametric tests; 6. can perform and interpret parametric one-sample and two-sample T-tests;

	<p>can perform and interpret the non-parametric chi-square test.</p> <p>Operations Research</p> <p>The students ...</p> <ol style="list-style-type: none"> 1. can represent course-specific problems in quantitative models, 2. can solve course-specific problems independently using an algorithmic approach, 3. know computer-assisted solutions to problems specific to the course of study. <p>The module thus primarily serves to broaden and -deepen knowledge -as well as to acquire instrumental competence.</p>
Content	<p>Students will gain insight into probability theory, parameter estimation procedures, the various types of frequency procedures, hypothesis testing, and interpretation of the major parametric and non-parametric testing procedures.</p> <p>In the Operations Research course, the methods of Mathematical Optimization are supplemented by applied methods of business planning, whereby the respective topic focus depends on the composition of the respective platoon. Topics include transportation and location planning, simulation and queuing theory, portfolio approaches to strategy evaluation, methods for investment and financing planning, game theory for understanding cooperative and non-cooperative (economic) behavior, etc. Emphasis is placed on demonstrating the solution methods on business problems and on their economic interpretation. For this purpose, a number of didactically useful examples from the planning practice of the respective functional areas of business administration will be discussed.</p>
Relation to other modules	<p>Methodological foundations are laid for the subjects of computer-aided management methods as well as for individual aspects of business administration of the second study section and the respective specialization.</p>
Literature	<p>Basics of inferential statistics</p> <ul style="list-style-type: none"> • Handl, A., Kühlenkasper, T.: Einführung in die Statistik – Theorie und Praxis mit R, Heidelberg. • Bortz, J.: Statistik für Human- und Sozialwissenschaftler, Berlin et al. • Fahrmeier, L.: Statistics. Der Weg zur Datenanalyse, Berlin et al. • Zöfel, P.: Statistics for Social Scientists, Munich. • Schwarze, J.: Statistik 1, Statistik 2 und Aufgabensammlung, Berlin • Anderson, D. R., Sweeney, D.J., Williams T.A.: Statistics for Business and Economics, Mason <p>Operations Research</p>

	<ul style="list-style-type: none"> • Runzheimer, B., Cleff, T., Schäfer, W.: Operations Research Band 1: Lineare Planungsrechnung und Netzplanchnik, Wiesbaden • Gohout, W.: Operations Research, Munich, Vienna. • Domschke, W., Drexl, A.: Introduction to Operations Research, Berlin et al. • Homburg, C.: Quantitative Betriebswirtschaftslehre, Wiesbaden • Hillier, F. S., Lieberman, G. J.: Introduction to Operations Research, Boston u.a. • Taha, H. A.: An Introduction to Operations Research, New Jersey • Thonemann, U.: Operations Management, Munich
Workload	<p>Fundamentals of inductive statistics: 2 x 15 SWS = 30 SWS attendance time, additionally approx. 60 h for preparation, independent literature study, exercises and internet/e-learning</p> <p>Operations Research: 2 x 15 SWS = 60 SWS attendance time, additional approx. 30 h for preparation, independent literature study, exercises and internet/e-learning</p>
Additional Remarks	<p>Successful completion of the module is a prerequisite for the module THE4999.</p> <p>The course Fundamentals of Inductive Statistics is also offered in the winter semester as part of the International Study Program as an English-language fast track with 4 SWS/week and an early exam before Christmas. If this course is held in English, a successful completion of 3 credits on the existing credit requirement in English is suggested.</p>
Keywords	<p>Linear programming (simplex), Corporate planning, Implementation of planning calculation, hypothesis testing, probability distributions, confidence intervals</p>
Last edited	<p>April 2021</p>

ESR3100 - ETHICS AND SOCIAL RESPONSIBILITY

Ethics and social responsibility (electives)	
Module ID	ESR3100
Semester	6
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	<p>electives:</p> <ul style="list-style-type: none"> • ESR3101 Business Ethics: Economic and Social History Perspectives. • ESR3102 Business Ethics (in English) • ESR3103 Environmental management • ESR3104 Sustainable Development • ESR3105 Sustainable Development (in English) • ESR3106 Ethics, Business and Society (in English) • ESR3107 Corporate Environmental and Sustainable Management (in English) • ESR3108 Ethics, Business and Society <p>(Other / alternative events possible)</p>
Prerequisites	Completed first stage of studies
Assessment Methods and duration	PLK/PLR/PLP/PLM; PLK - 60 minutes
Requirements for granting of credits	Successful completion of the examination
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 80 students
Language	German Sustainable Development: English
Module Duration	1 semester
Module Coordinator	Volkert, Jürgen
Lecturers	Professors of the Faculty of Economics and Law, especially from the Department of Economics
Subject area	Economics
Applicability in other modules / courses of study	All business administration courses
Pedagogical Approach	Lecture with exercises
Objectives	Expansion of the economic value perspective to include ethical and social perspectives as well as their consequences for the increasingly significant social responsibility of companies in - globalization. The aim is to impart fundamental knowledge and skills for dealing with different demands on companies as well as approaches for expanded value and conflict management.

	The module thus primarily serves to deepen knowledge and to acquire instrumental and systemic competence.
Content	<p>The course is offered as an elective with the aforementioned specializations. All specializations deal with questions of corporate responsibility against the background of different value concepts and social demands in different cultures. The resulting restrictions and conflicts for entrepreneurial action as well as different alternatives for their goal-oriented consideration are discussed.</p> <p>In the specialization ESR3102/ESR3106/ESR3108, the importance of different values and norms for companies and society are discussed. The focus is on the goal-oriented handling of conflicts and dilemma situations with the help of ethics management systems, while at the same time clarifying the importance of order and individual ethics. Furthermore, special ethical challenges and strategies for the perception of corporate responsibility in globalization are discussed.</p> <p>In the specialization ESR3103/ESR3107, the consideration of ecological requirements in entrepreneurial activities is dealt with from an operational perspective. The focus is on sustainable development and the consequences this has for the economy. Conflicts of objectives are highlighted and solution strategies as well as concrete decision-making instruments are presented as examples.</p> <p>The specialization ESR3104/3105 provides insights into socio-economic processes and challenges regarding the need for sustainable development. The focus of the course is on the economic and social aspects of sustainability and their interrelationships. Students will understand the opportunities, challenges and responsibilities that arise from good governance, from society, from firms and from the national economy. Another goal is the competent handling of globalization criticism.</p> <p>The specialization "ESR3101 addresses social and economic conflicts from a historical context. It shows long-term economic and social structures in society, which are important for understanding today's economic and socio-political conflicts and an economic and social policy based on them.</p>
Literature	Depending on the elective chosen
Workload	Contact time 4 x 15 = 60 SWS and self-study to the extent of 90 h
Additional Remarks	<p>The module may also be taken as part of an equivalent performance during a semester of study abroad.</p> <p>English language modules are also offered in English as part of the International Study Program. Seminar credits earned in English will count toward the existing credit requirement in English.</p>
Last edited	August 2019

INS3020 - INTERNSHIP SEMESTER

Internship Semester	
Module ID	INS3020
Semester	5
Credits	28 credits
SWS	2
Frequency	Every semester
Associated courses	Work experience internship semester (26 credits) Lecture accompanying the practical semester (2 credits)
Associated Courses	Registration for the internship semester takes place ex officio at the beginning of the 4th semester of study. If the first study section has not been completed at the beginning of the 4th semester, the internship semester will be compulsorily postponed and cannot be started in the 5th semester.
Prerequisites	Accompanying lecture to the practical semester: UPL / Participation
Assessment Methods and duration	Work experience internship semester must be evidenced by an internship contract of at least 100 working days (after adjustment for vacation/illness) and internship reports. The accompanying lecture for the practical semester requires a successful passing of the examination performance and participation
Requirements for granting of credits	The module does not count towards the bachelor's final grade.
Planned group size	Work experience internship semester: not applicable Accompanying lecture to the practical semester: max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Depending on the course of study
Lecturers	Professors of the university
Subject area	Respective study program
Applicability in other modules / courses of study	Depending on the course of study
Pedagogical Approach	Seminar-based teaching (Accompanying lecture)
Prerequisite modules / courses	Completed first stage of studies (=entry requirement for internship semester)
Objectives	Students <ul style="list-style-type: none"> learn to navigate the environment of their internship site

	<ul style="list-style-type: none"> • are able to apply the skills they have acquired during their previous studies • get to know the fields of application of the previous study contents and expand their knowledge <p>The module thus primarily serves the acquisition of instrumental and systemic competence. It also makes a significant contribution to communicative competence.</p>
Content	The internship semester must be completed in an occupational field appropriate to the occupational field of the respective degree program. An internship abroad is possible.
Literature	None
Workload	<p>The internship semester consists of 26 credits and requires a period of at least 100 working days in the internship.</p> <p>The accompanying block course requires a total of 30 SWS attendance time. In addition, approx. 30 h are required for their preparation.</p>
Additional Remarks	<p>The internship semester can be postponed upon request via the respective internship semester supervisor in the degree program, e.g. in order to bring forward a semester of study abroad.</p> <p>An internship abroad is <u>not</u> recognized under the International Study Program and <u>cannot</u> be counted toward the existing credit requirement in English.</p>
Last edited	August 2019

EXA4999 - FINAL EXAMINATIONS

Final Examinations	
Module ID	EXA4999
Semester	7
Credits	5
SWS	2
Frequency	Every semester
Associated Courses	Scholarly Colloquium (2 credits) Oral Examination (oral exam) (3 credits)
Prerequisites	Successful completion of the first study section Enrollment is only possible from the 6th semester onwards.
Assessment Methods and duration	COL4999 Scholarly Colloquium: UPL / Attendance. ORA4999 Bachelor Examination: PLM
Requirements for granting of credits	Scholarly Colloquium: Participation Bachelor examination: successful passing of the examination performance
Significance for the Final Grade	The Scholarly Colloquium does not count towards the bachelor's degree grade, while the oral bachelor's examination counts towards the bachelor's degree grade with a weighting of 3 credits.
Planned group size	max. 3 students
Language	Scholarly Colloquium: German or English (optional) Bachelor Examination (oral exam): German
Module Duration	1 semester
Module Coordinator	Respective program director
Lecturer(s)	All courses and fields of study
Subject area / course of study	Respective dean of studies/program director
Applicability in other programs	All business administration courses
Pedagogical Approach	Scholarly Colloquium: teaching talk
Objectives	<p>Scholarly Colloquium:</p> <p>The students</p> <ul style="list-style-type: none"> • discuss the essential contents of the planned bachelor thesis with the first reviewer • are able to present the most important aspects of the chosen topic, engaging in critical discussion. • structure the chosen topic in a meaningful way

	<p>Oral Examination:</p> <p>The students</p> <ul style="list-style-type: none"> are able to answer questions regarding the content of their major in particular <p>The module thus primarily serves the acquisition of instrumental and systemic competence. It also contributes to the teaching of communicative competence.</p>
Content	<p>Scholarly Colloquium:</p> <p>Presentation of the contents of the planned or just started bachelor thesis and its critical discussion with the first examiner</p> <p>Oral Examination:</p> <p>Reflection, esp. of the contents of the study program emphasis</p>
Relation to other modules	Final event for the modules of the respective study program
Literature	Depending on the course of study and topic of the final thesis
Workload	<p>Scientific colloquium: 60h</p> <p>Bachelor Examination (oral exam): 90 h</p> <p>for preparation / self-study</p>
Additional Remarks	<p>The oral Bachelor examination requires separate registration with the examination office.</p> <p>The "Scholarly Colloquium" can also be completed in English. However, credits earned in English will only count towards the existing credit requirement if the thesis was also written in English.</p>
Keywords	Thesis preparation, final exam
Last edited	August 2019

THE4999 - THESIS

Thesis	
Module ID	THE4999
Semester	7
Credits	12 credits
SWS	None
Frequency	Anytime
Associated course	- (Thesis)
Prerequisites	<ol style="list-style-type: none"> 1. Completed first study section and 2. Completion of coursework in the 3rd and 4th semesters of study.
Assessment Methods and duration	PLT
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module is included in the Bachelor's final grade with a weighting of 12 credits.
Planned group size	Not applicable
Language	German or English (optional)
Module Duration	3 months
Module Coordinator	Respective dean of studies/program director
Lecturers	Professors of the university
Subject area	All courses and fields of study
Applicability in other modules / courses of study	All business administration courses
Pedagogical Approach	Scientific work
Objectives	<p>Students will be able to</p> <ul style="list-style-type: none"> • work on a topic scientifically and to analyze its aspects critically • develop possible solutions <p>The module thus primarily serves to deepen knowledge and to acquire instrumental and systemic competence. It also contributes significantly to the teaching of communicative competence.</p>
Contents	Preparation of a comprehensive scientific paper (thesis)
Relation to other modules	Depends on the chosen topic
Literature	Depends on the chosen topic
Workload	360 hours of self-study/thesis preparation

Additional Remarks	<p>The duration of the thesis is three months.</p> <p>If the thesis is written in English, its credits will count toward the credit requirement in English.</p>
Keywords	Thesis
Last edited	August 2019