

MODULE MANUAL SPO2024

STUDY PROGRAM

**BUSINESS ADMINISTRATION/
CONTROLLING, ACCOUNTING AND
FINANCIAL MANAGEMENT**

B.Sc.

Status: January 2024

This is a convenience translation, which is provided to English-speaking readers for informational purposes only.

Only the German version of this document is legally binding in accordance with § 23 paragraph 1 Federal State Administrative Procedure Act (Landesverwaltungsverfahrensgesetz).

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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)
WPF	Mandatory elective subject

**Alignment matrix for teaching the competence objectives according to KMK
- degree program modules "Controlling, Accounting and Financial Management"**

Modules	Knowledge and understanding			Use, application and generation of knowledge		Communication and Cooperation	Academic Integrity and Professionalism
	Knowledge Broadening	Knowledge Deepening	Knowledge Understanding	Application and Transfer	Scientific Innovation		
CON2100	X	X	X	X	X	X	X
CON2120		X	X	X		X	X
CON2200		X	X	X		X	X
LAW2020		X	X	X		X	X
ACC2250		X	X	X	X	X	X
ACC2050		X	X	X		X	X
FIN3320		X	X	X		X	X
FIN3200	X	X	X	X		X	X
CON4110		X	X	X	X	X	X
CON4999	X	X	X	X	X	X	X

Second stage of studies - program-specific modules

CON2100: MANAGEMENT CONTROL I

Controlling I	
Module ID	CON2100
Semester	3 + 4
Credits	9
SWS	6
Frequency	Every semester
Associated courses	CON2101 Management Control ACC2101 Seminar Management Control
Prerequisites	None
Exam type / duration	PLK - 60 minutes PLH+PLR
Requirements for granting of credits	Passing the examinations
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	CON2101: max. 40 students ACC2101: max. 20 students
Language	German
Module duration	2 semesters
Module coordinators	Kraus, Patrick; Britzelmaier, Bernd
Lecturers	Kraus, Patrick; Britzelmaier, Bernd
Subject area	Controlling, Accounting and Financial Management
Pedagogical approach	Lecture with case studies, exercises and self-study Seminar-based teaching
Applicability in other modules/study programm	None
Objectives	<p>Students understand controlling as a business service function for management with the subtasks of planning coordination, plan control and the provision of management-relevant information.</p> <p>They know the contribution of controlling to strategy, results and financial transparency.</p> <p>They learn about the relationship and differentiation between the controlling function and other areas of responsibility in the company (e.g. internal audit, finance).</p> <p>Students learn about the central instruments of strategic and operational controlling and are able to critically assess and</p>

	<p>apply them. They are also familiar with the different approaches to the organisation of controlling.</p> <p>Students work independently on current issues from the main focus of the degree program. This seminar deals with the topics of controlling / cost management. Students deepen and expand their knowledge of the technique of scientific work. They learn to present and discuss their results in a clear manner using suitable media. They acquire the ability to give constructive criticism and to use experienced criticism for their professional and personal development.</p> <p>The module contributes to the achievement of the following competences: Broadening knowledge, deepening knowledge, understanding knowledge, utilisation and transfer, scientific innovation, communication and cooperation, scientific self-image/professionalism</p>
<p>Contents</p>	<p><u>Management Control</u></p> <ul style="list-style-type: none"> • Foundations and introduction to controlling • Types and organisation of controlling • Strategic controlling • Operational controlling • Company valuation and value-based controlling • Key figures, reporting and reporting • Functional aspects of controlling <p><u>Seminar Management Control</u></p> <p>Current topics from the areas:</p> <ul style="list-style-type: none"> • Cost accounting • Cost management • Cost and revenue management • Strategic controlling • Operational controlling • Corporate planning • Digital transformation of the controlling function
<p>Connection to other modules</p>	<p>Management Control II Digitalization in Accounting and Controlling</p>
<p>Workload</p>	<p>270 hours, of which contact time 90 hours (6 SWS x 15); self-study (preparation and follow-up), literature research, writing the term paper, preparing the presentation and taking the examination 180 hours.</p>

Literature	<p>In the current edition:</p> <ul style="list-style-type: none"> • Baum, H.-G./Coenenberg, A.G./Günther, T.: Strategisches Controlling. • Britzelmaier, B.: Controlling: Basics, Practice, Fields of Action. • Horváth, P./Gleich, R./Seiter, M.: Controlling. • Joos, T.: Controlling, cost accounting and cost management. • Weber, J./Schäffer, U.: Einführung in das Controlling. <p>Depending on the topic to be dealt with: monographs, specialist journals, mandatory publications by companies, commentaries, judgements, etc.</p>
Keywords	<ul style="list-style-type: none"> • Controlling • Strategic controlling • Operational corporate planning • Operational controlling • Deviation analyses • Reporting • Organisation of controlling • Cost management • Cost accounting • Corporate planning • Corporate management • Digitisation
Miscellaneous	<p>Successful completion of the module is a prerequisite for module THE4999 in the seventh semester.</p>
Last change	<p>January 2024</p>

CON2120: MANAGEMENT CONTROL II

Controlling II	
Module ID	CON2120
Semester	4
Credits	6
SWS	4
Frequency	Every semester
Associated courses	CON2121 Cost Management and Investment Appraisal
Prerequisites	None
Exam type / duration	PLK - 90 minutes
Requirements for granting of credits	Passing the examination
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	max. 40 students
Language	English
Module duration	1 semester
Module coordinators	Britzelmaier, Bernd; Kraus, Patrick
Lecturers	Britzelmaier, Bernd; Kraus, Patrick
Subject area	Controlling, Accounting and Financial Management
Pedagogical approach	Lecture with case studies, exercises and self-study
Applicability in other modules/study programs	None
Objectives	<p>Students learn how to analyze and influence costs in a company. They acquire knowledge about the content and functionality of cost management systems.</p> <p>Students deepen their knowledge in the field of capital budgeting. They acquire the ability to independently assess investments, even in complex constellations. They apply procedures for taking opportunities and risks into account.</p> <p>The module contributes to the achievement of the following competences: Deepening knowledge, understanding knowledge, utilisation and transfer, communication and cooperation, scientific self-image/professionalism</p>
Contents	Cost Management <ul style="list-style-type: none"> • Introduction and Overview of Cost Management (Aims, tasks, process, objects) • Cost Concepts for Decision-Making

	<ul style="list-style-type: none"> • Cost Behaviour and Profit Planning • Cost Estimation and Learning Curves • Competitive Cost Analysis • Standard Costing and Variance Analysis • Customer Profitability Analysis • Activity-Based Costing and Activity-Based Management • Target costing • Value Analysis • Life Cycle Costing • Zero Base Budgeting and Overhead Value Analysis • Transfer pricing • Make-or-buy decisions <p>Investment Appraisal</p> <ul style="list-style-type: none"> • Basics and Overview • Non-Discounting Methods of Investment Appraisal • Discounting Methods of Investment Appraisal • Consideration of Taxes and Price Increases • Investment Decisions and Uncertainty
<p>Connection to other modules</p>	<p>Foundations of Cost and Performance Accounting Digitalization in Accounting and Controlling Corporate Planning and Project Work Management Control</p>
<p>Workload</p>	<p>180 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and follow-up) and taking the examination 120 hours.</p>
<p>Literature</p>	<p>In the current edition:</p> <ul style="list-style-type: none"> • Atrill, P., McLaney, E.: Management Accounting for Decision-Makers • Berk, J., De Marzo, P.: Corporate Finance • Brealey, R., Myers, S., Allen, F.: Principles of Corporate Finance • Brigham, E.F., Ehrhardt, M.C.: Financial Management: Theory and Practice • Britzelmaier, B.: Controlling: Basics, Practice, Fields of Action (German) • Cabrera, E., Cabrera, G.: Strategic Cost Management • Charifzadeh, M., Taschner, A.: Management Accounting and Control • Coenenberg, A., Fischer, T., Günther, T.: Cost accounting and cost analysis • Datar, S., Rajan, M.: Horngren's Cost Accounting, A Managerial Emphasis • Hansen, D., Mowen. M.: Cost Management • Joos, T.: Controlling, cost accounting and cost management. (German) • Perridon, L., Steiner, M. and Rathgeber, A.: Finanzwirtschaft der Unternehmung (German) • Röhrich. M: Fundamentals of Investment Appraisal, An Illustration based on a Case Study

	<ul style="list-style-type: none"> • Ross, S.A., Westerfield, R.W. and Jordan, B.D.: Fundamentals of Corporate Finance
Miscellaneous	Successful completion of the module is a prerequisite for module THE4999 in the seventh semester.
Keywords	<ul style="list-style-type: none"> • Cost planning • Cost analysis • Cost management • Corporate planning • Decision calculations • Key figures • Controlling • Accounting
Last change	January 2024

CON2200: DIGITALIZATION IN ACCOUNTING AND CONTROLLING

Digitalization in Accounting and Controlling	
Module ID	CON2200
Semester	4
Credits	5
SWS	4
Frequency	Every semester
Associated courses	ACC2201 Digital Applications in Accounting ACC2022 Digitalization in Management Control
Prerequisites	None
Exam type / duration	PLH/PLM/PLK/PLL - 60 minutes
Requirements for granting of credits	Passing the examinations
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	max. 40 students
Language	German
Module duration	1 semester
Module coordinators	Kraus, Patrick
Lecturers	Kraus, Patrick; Morelli, Frank
Subject area	Controlling, Accounting and Financial Management
Applicability in other modules/study programs	None
Pedagogical Approach	Lecture with case studies, seminar-style teaching
Objectives	<ul style="list-style-type: none"> • Students recognize the importance and target-oriented use of IT tools in controlling, finance and accounting. • They understand the objectives and architecture of ERP systems and their benefits for controlling. • They recognize the content-related and organisational requirements when designing IT support for corporate and group management. • They recognize the importance of a goal-oriented design of the IT function and IT controlling as well as the management of IT projects in the context of digital transformation. • They understand the importance of digital transformation and digital technologies for accounting and controlling. <p>The module contributes to the achievement of the following competences:</p>

	Deepening knowledge, understanding knowledge, utilisation and transfer, communication and cooperation, scientific self-image/professionalism
Contents	<ul style="list-style-type: none"> • Basics • Modern controlling information systems • IT support in overhead and product cost controlling • IT support for corporate and group management • Management and controlling of the IT function • IT governance, IT/business alignment, IT controlling • Digital technologies and digital transformation of controlling • Managing the digital transformation
Connection to other modules	None
Literature	<p>In the current edition:</p> <ul style="list-style-type: none"> • Britzelmaier, B.: Controlling: Basics, Practice, Fields of Action. • Brück, U. Practical Handbook SAP Controlling. • Friedl, G./Pedell, B.: Controlling mit SAP - Eine praxisorientierte Einführung mit umfassender Fallstudie und beispielhaften Anwendungen. • Keimer, I./Egle, U. (eds.): Die Digitalisierung der Controlling-Funktion - Anwendungsbeispiele aus Theorie und Praxis. • Langmann, C.: Digitalisation in controlling. • Neugebauer, R. (ed.): Digitalisation - Key Technologies for Economy & Society. • Schallmo, D. et al. (eds.): Digital Transformation of Business Models - Fundamentals, Instruments and Best Practices. • Schuh, G./Klappert, S. (eds.): Technologiemanagement.
Workload	150 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and follow-up) and taking the examination 90 hours.
Miscellaneous	Successful completion of the module is a prerequisite for module THE4999 in the seventh semester.
Keywords	<ul style="list-style-type: none"> • IT in accounting and controlling • Business Intelligence • IT support through ERP systems • Digitalization and digital transformation • Digital technologies and technology management • Control system
Last change	January 2024

LAW2020: CORPORATE LAW

Corporate Law	
Module ID	LAW2020
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated courses	LAW2023 Corporate Law
Prerequisites	None.
Exam type / duration	PLK - 90 minutes
Requirements for granting of credits	Passing the examination
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	max. 60 students
Language	German
Module duration	1 semester
Module coordinator	Schweizer, Kerstin; Tavakoli, Anusch
Lecturers	Professors from the Business Law programme
Subject area	Law
Applicability in other programs/modules	The course is also offered for the Bachelor's degree programme "Business Administration/Taxation and Auditing".
Pedagogical approach	Seminar-based teaching
Prerequisite modules/courses	Foundations of Contract Law Corporate Law
Objectives	<ul style="list-style-type: none"> • Students will be familiar with the most important forms of company in practice and will have mastered the classic legal case solution in company law. They have a basic understanding of organisational regulations, liability regulations and liquidation problems in company law. • Students are able to apply analytical skills constructively and critically to problems. <p>The module contributes to the achievement of the following competences: Deepening knowledge, understanding knowledge, utilisation and transfer, communication and cooperation, scientific self-image/professionalism</p>
Contents	<ul style="list-style-type: none"> • General principles • The civil law partnership and the commercial companies • The limited liability company

	<ul style="list-style-type: none"> • The public limited company • The combination of company types (e.g. GmbH & Co. KG) • Other types of companies (EEIG; partnership company; co-operative) • Company succession
Connection to other modules	Builds on the previous law modules.
Literature	<ul style="list-style-type: none"> • Grunewald, Barbara; Corporate Law • Klunzinger, Eugen; Fundamentals of Company Law - Latest edition -
Workload	150 hours, including 60 hours of contact time and 90 hours of preparation and follow-up (self-study)
Miscellaneous	Successful completion of the module is a prerequisite for module THE4999 in the seventh semester.
Keywords	Law of corporations, law of trading companies, group law, corporate succession
Last change	January 2024

ACC2250: FINANCIAL ACCOUNTING I

Financial Accounting I	
Module ID	ACC2250
Semester	4 + 6
Credits	9
SWS	6
Frequency	Every semester
Associated courses	ACC2081 Separate Financial Statements according to Commercial and Tax Law ACC2251 Seminar Financial Accounting / Financial Management
Prerequisites	ACC2251: Successfully completed first stage of study
Exam type / duration	Separate Financial Statements according to Commercial and Tax Law PLK - 90 minutes Seminar Financial Accounting / Financial Management PLH + PLR
Requirements for granting of credits	Passing the examination
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	ACC2081: max. 40 students ACC2251: max. 20 students
Language	German
Module duration	2 semesters
Module coordinators	Eidel, Ulrike; Schmidtmeier, Susanne
Lecturers	Erhardt, Martin; Schmidtmeier, Susanne; Eidel, Ulrike
Subject area	Controlling, Accounting and Financial Management
Applicability in other programs/modules	None
Pedagogical approach	Lecture with interactive elements, exercises, case studies and self-study; seminar-style teaching
Objectives	<p>The primary objectives of this module are the acquisition of specialist and specific methodological knowledge in the field of national accounting and the acquisition of the necessary knowledge of national accounting tax law to derive the appropriate taxable profit figure on the basis of commercial accounting.</p> <p>Students are able to independently prepare financial statements in accordance with national law and derive the taxable profit from them.</p> <p>This will enable them to work in the accounting department of nationally based companies (special suitability for German SMEs).</p>

	<p>It also lays the foundations for a practical advisory or auditing role in the field of accounting.</p> <p>Students work independently on current issues from the main focus of the degree program. Topics from the fields of accounting and financial management are covered. Students deepen their knowledge of the techniques of scientific work. They learn to present their results in a clear manner using suitable media and to discuss them with the other participants. They acquire the ability to criticize constructively and to use criticism for their professional and personal development.</p> <p>The module contributes to the achievement of the following competences: Deepening knowledge, understanding knowledge, utilisation and transfer, scientific innovation, communication and cooperation, scientific self-image/professionalism</p>
<p>Contents</p>	<p><u>Separate Financial Statements according to Commercial and Tax Law</u></p> <p>Accounting under commercial law:</p> <ul style="list-style-type: none"> - Goals and conception in a dynamic environment - Principles-based approach - Balance sheet: recognition, measurement and disclosure of individual balance sheet items; focus: special recognition, disclosure and measurement problems - Profit and loss account <ul style="list-style-type: none"> o Content of the individual items according to GKV and UKV o Formal and material differences between the two procedures, transition - Notes and management report <p>Reconciliation to the tax balance sheet:</p> <ul style="list-style-type: none"> - Basic concepts, methodology, structure - Reconciliation to the tax balance sheet using the German Commercial Code and the principle of authoritativeness) <ul style="list-style-type: none"> • Recognition: assets, business assets, attribution rules, special features of the individual items (assets and liabilities) • Valuation: primary and secondary values, deviations from the requirements of commercial law <p><u>Seminar Financial Accounting / Financial Management:</u></p> <p>Current topics from the areas of</p> <ul style="list-style-type: none"> • National external accounting • External accounting internationally • Reporting - national and international requirements • Audit, control, enforcement • Financial analysis and financial management
<p>Connection to other modules</p>	<p>The module deepens and expands the accounting, financing and balance sheet knowledge acquired in general business studies (modules GMT1200 and 2110).</p>

	There are cross-links to the Corporate Law module (LAW2020) and the Corporate Finance and Financial Analysis module (FIN 3320).
Literature	<p>In the current edition:</p> <ul style="list-style-type: none"> • Baetge, Jörg/Kirsch, Hans J./Thiele, Stefan: Bilanzen, Düsseldorf • Coenenberg, Adolf G.: Annual financial statements and financial statement analysis, Stuttgart • Federmann, Rudolf: Accounting in accordance with commercial law, tax law and IFRS, Berlin • Commercial Code • Horschitz, Harald/Gross, Walter/Fanck, Bernfried/Kirschbaum, Jürgen: Bilanzsteuerrecht und Buchführung, Stuttgart • Income tax law and guidelines <p>Depending on the topic to be dealt with: monographs, specialist journals, mandatory publications by companies, commentaries, judgements, etc.</p>
Workload	270 hours, of which contact time 90 hours (6 SWS x 15), self-study (preparation and follow-up), literature research, writing the term paper, preparing the presentation and taking the exam 180 hours
Miscellaneous	Successful completion of ACC 2080 is a prerequisite for module THE4999 in the seventh semester.
Keywords	Accounting, commercial law, annual financial statements, tax balance sheet
Last change	January 2024

ACC2050: FINANCIAL ACCOUNTING II

Financial Accounting II	
Module ID	ACC2050
Semester	6 + 7
Credits	6
SWS	4
Frequency	Every semester
Associated courses	ACC2091 Consolidated Financial Statements according to German Standards and IFRS (2 SWS / 3 credits, 6th semester) ACC2041 International Financial Reporting Standards (IFRS) (2 SWS / 3 credits, 7th semester)
Prerequisites	Successfully completed first stage of study.
Exam type / duration	ACC2091 Consolidated Financial Statements according to German Standards and IFRS: PLK - 60 minutes ACC2041 International Financial Reporting Standards (IFRS): PLK - 60 minutes
Requirements for granting of credits	Passing the examinations
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	Max. 40 students
Language	ACC2091 Consolidated Financial Statements according to German Standards and IFRS: German ACC2041 International Financial Reporting Standards (IFRS): English
Module duration	2 semesters
Module coordinators	Eidel, Ulrike; Schmidtmeier, Susanne
Lecturers	Eidel, Ulrike; Schmidtmeier, Susanne
Subject area	Controlling, accounting and financial management
Applicability in other programs/modules	None
Pedagogical approach	Lecture with interactive elements, exercises, case studies and self-study
Objectives	The primary aim of this module is to acquire specialized and specific methodological knowledge in the field of international (group) accounting and national group accounting. Students gain an understanding of the differences between national and international (group) accounting.

	<p>You will be able to prepare consolidated financial statements with a medium degree of complexity in accordance with national and international law.</p> <p>The module contributes to the achievement of the following competences: Deepening knowledge, understanding knowledge, utilisation and transfer, communication and cooperation, scientific self-image/professionalism</p>
<p>Contents</p>	<p>International Financial Accounting Standards</p> <ul style="list-style-type: none"> - Introduction - Conceptual Framework - Presentation of Financial Statements <ul style="list-style-type: none"> o Purpose of Financial Statements, o General Guidelines, o Structure and Content of the Financial Statements and its Components (focus on: Statement of Financial Position, Comprehensive Income Statement) - Elements <ul style="list-style-type: none"> o Inventories o Property, Plant and Equipment o Investment properties o Intangible assets o Impairment of assets o Leases o Borrowing costs o Financial Instruments o Provision, contingent liabilities and contingent assets <p>Consolidated Financial Statements according to German Standards and IFRS</p> <ul style="list-style-type: none"> - Group accounting principles - Obligation to prepare consolidated financial statements - Definition of the scope of consolidation - Consolidated accounting process - Preparation of the annual financial statements II - Consolidation principles - Consolidation - Deferred taxes in the consolidated financial statements - Notes to the consolidated financial statements
<p>Connection to other modules</p>	<p>Financial Accounting I (ACC2250) Corporate Planning and Project Work CON4110).</p>
<p>Literature</p>	<p>In the current edition/current edition:</p> <ul style="list-style-type: none"> • Busse von Colbe, Walter/ Ordelheide, Dieter/ Gebhardt, Günther/ Pellens, Bernhard: Consolidated Financial Statements, Wiesbaden • Baetge, Jörg/Krisch, Jürgen/ Thiele, Stefan: Consolidated balance sheets • Küting, Karlheinz/Weber, C.-P.: Der Konzernabschluss, Stuttgart • Kirsch: Introduction to International Accounting • Kirsch: Exercises - International Accounting

	<ul style="list-style-type: none"> • Lüdenbach/Hoffmann/Freiberg: IFRS Commentary (Haufe) • IFRS Essentials (Wiley Regulatory Reporting) by Dieter Christian and Norbert Lüdenbach. • Wiley IFRS: Practical Implementation Guide and Workbook (Wiley Regulatory Reporting) by Abbas A. Mirza, Graham Holt and Liesel Knorr.
Workload	180 hours, of which contact time 60 hours (4 SWS x 15), self-study and taking the examination 120 hours.
Keywords	Accounting, consolidated financial statements, international accounting, group accounting
Last change	January 2024

FIN3320: CORPORATE FINANCE AND FINANCIAL ANALYSIS

Corporate Finance and Financial Analysis	
Module ID	FIN3320
Semester	3 and 4
Credits	6
SWS	4
Frequency	Every semester
Associated courses	AQM2203 Quantitative Financial Analyses and Risk Simulation (2 SWS / 3 credits, 3rd semester) FIN3321 Corporate Finance (2 SWS / 3 credits, 4th semester)
Prerequisites	AQM2203 + FIN3321: None
Exam type / duration	Quantitative Financial Analyses and Risk Simulation: PLK/PLM/PLH/PLP/PLR - 60 minutes Corporate Finance: PLK - 60 minutes
Requirements for granting of credits	Passing the respective examinations
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	max. 40 students
Language	AQM2203 Quantitative Financial Analyses and Risk Simulation: German FIN3321 Corporate Finance: English
Module duration	2 semesters
Module coordinators	Eidel, Ulrike; Kraus, Patrick
Lecturers	Eichner, Korbinian; Wüst, Kirsten
Subject area	Controlling, Accounting and Financial Management
Applicability in other programs/modules	None
Pedagogical approach	Lecture with interactive elements, exercises, case studies and self-study
Objectives	<p>Students are able to</p> <ul style="list-style-type: none"> • describe and systematize the tasks of financial management in companies (and groups), • explain the current development of the financial markets • explain the liquidity cycle in the company and the factors influencing financial requirements, • prepare the (prospective) cash flow statement, liquidity and financial plans,

	<ul style="list-style-type: none"> • describe the most important financing instruments as sources of financing and differentiate between them, • describe the instruments used to control risks in financial management • Identify and define various risks in finance • Quantify risks using the measures value at risk and expected shortfall with different methods (analytical, simulation) • name the advantages and disadvantages of different risk measures and different measurement methods <p>The module contributes to the achievement of the following competences: Deepening knowledge, understanding knowledge, utilisation and transfer, communication and cooperation, scientific self-image/professionalism</p>
<p>Contents</p>	<p>Corporate Finance</p> <ul style="list-style-type: none"> • Finance and cost of capital • Business valuation • Finance and capital structure • Long-term financing • Short-term financing • Finance planning and liquidity planning • Hedging of foreign currency risks <p>Quantitative Financial Analyses and Risk Simulation</p> <ul style="list-style-type: none"> • What is risk? • Risk measures • Various risks for banks • Discrete and steady returns • Value at risk • Monte Carlo simulation • Variance-covariance method
<p>Connection to other modules</p>	<p>Corporate Planning and Project Work (CON 4110).</p>
<p>Literature</p>	<p>In the current edition:</p> <ul style="list-style-type: none"> • Drukarczyk, J./ Lobe, S.: Financing. • Eilenberger, G./ Ernst, D./ Toebe, M.: Betriebliche Finanzwirtschaft. • Perridon, L./Steiner, M./Rathgeber, A.W.: Finanzwirtschaft der Unternehmung. • Schüler, A.: Financial management with Excel. • Spremann, K./ Grüner, A.: Finance. • Wöhe, G./ Bilstein, J.: Grundzüge der Unternehmensfinanzierung. • Wüst, Risikomanagement - Eine Einführung mit Anwendungen in Excel, UTB, Munich. • Hull: Risk Management and Financial Institutions. Pearson Education, New Jersey • Jorion: Value at Risk. McGraw-Hill, New York

	<ul style="list-style-type: none"> Stulz, René S., Risk Management and Derivatives, South-Western College Pub
Workload	180 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and follow-up) and taking the examination 120 hours
Miscellaneous	Successful completion of module FIN3320 is a prerequisite for module THE4999 in the seventh semester.
Keywords	Financing Risk Off-balance sheet financing Forms of financing Cash flow statement
Last change	January 2024

FIN3200: ELECTIVES

Electives	
Module ID	FIN3200
Semester	6
Credits	6
SWS	4
Frequency	Every semester
Associated courses	FIN4012 Risk Management (2 SWS / 3 credits) CON3202 Controlling of Digital Business Models (2 SWS / 3 credits) LAW4011 European and International Corporate Law (2 SWS / 3 credits) FIN3203 Sustainable Finance and Investing (2 SWS / 3 credits) IDS3010 Interdisciplinary Studies (alternative offers possible, e.g. HOT0017 Conflict Resolution and Negotiation, FIN3202 Capital Market Financing and Capital Market Instruments for Companies, GMT 3031 Financial Modelling for Corporate Finance and Corporate Valuation)
Prerequisites	Successfully completed first stage of studies.
Exam type / duration	PLR/PLH/PLK - 60 minutes
Requirements for granting of credits	Passing the respective examinations WPF courses totalling 6 credits must be successfully completed.
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	max. 50 students
Language	FIN4012 Risk Management: German CON3202 Controlling of Digital Business Models: English FIN3203 Sustainable Finance and Investing: English LAW4011 European and International Company Law: German Interdisciplinary Studies: German or English
Module duration	1 semester
Module coordinators	Eidel, Ulrike; Kraus, Patrick
Lecturers	Professors from various degree programs/specialist areas
Subject area	Controlling, Accounting and Financial Management
Applicability in other programs/modules	WPF courses can also be taken as part of the Business Administration / Taxation and Auditing degree program
Pedagogical approach	Lectures with exercises and case studies
Objectives	Students deepen their knowledge and skills in the areas of controlling, finance and accounting according to their personal areas of interest. They also have the opportunity to expand their knowledge in other subject areas as part of interdisciplinary studies.

	<p>The module contributes to the achievement of the following competences: Broadening knowledge, deepening knowledge, understanding knowledge, utilisation and transfer, communication and cooperation, scientific self-image/professionalism</p>
Contents	Depending on the chosen WPF subjects
Connection to other modules	Depending on the chosen WPF subjects
Literature	Depending on the chosen WPF subjects
Workload	180 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and follow-up) and taking examinations 120 hours
Miscellaneous	<p>The module or an individual course of the module can also be completed as part of a semester abroad. Modules or courses related to the study program specialisation are eligible for recognition.</p> <p>The mandatory elective courses, especially if they are offered in English by visiting professors, can be organized as fast-track courses with an examination well before the normal examination period.</p>
Last changes	January 2024

CON4110: CORPORATE PLANNING AND PROJECT WORK

Corporate Planning and Project Work	
Module ID	CON4110
Semester	6 + 7
Credits	7
SWS	4
Frequency	Every semester
Associated courses	CON4011 Corporate Planning (2 SWS / 3 credits) CON4101 Project Work (2 SWS / 4 credits)
Prerequisites	Successfully completed first stage of studies
Exam type / duration	CON4011 Business Planning: PLK - 60 minutes CON4101 Project Work: PLH/PLR/PLP
Requirements for granting of credits	Passing the respective examinations
Significance for the final grade	The module is weighted with its credits in the Bachelor's final grade.
Planned group size	max. 40 students CON4011 max. 20 students CON4101
Language	German
Module duration	2 semesters
Module coordinators	Eidel, Ulrike; Kraus, Patrick
Lecturers	Eidel, Ulrike; Kraus, Patrick
Subject area	Controlling, accounting and financial management
Applicability in other programs/modules	None
Pedagogical approach	Lecture with case studies and exercises, project, seminar-style teaching
Objectives	<p>As part of the course "Corporate Planning", the students learn to:</p> <ul style="list-style-type: none"> independently draw up integrated corporate planning. This includes sales and marketing planning, procurement, production and warehouse planning, cost planning, P&L and balance sheet planning, capital requirements and financial planning, planned cash flow statements, etc. know the interdependencies of operational sub-plans. understand the interaction between strategic and operational corporate planning. <p>As part of the "Project Work" course, students work in teams on complex topics and case studies from the fields of controlling, accounting and financial management. They experience group dynamics in teamwork, discuss in teams and in plenary sessions and present their results using suitable media. They</p>

	<p>will practice constructive criticism and learn to use experienced criticism for their professional and personal development.</p> <p>The module contributes to the achievement of the following competences: Knowledge Deepening, Knowledge Understanding, Application and Transfer, Scientific Innovation, Communication and Cooperation, Academic Integrity / Professionalism</p>
Contents	<p>Corporate Planning</p> <ul style="list-style-type: none"> • Introduction to corporate planning • Theoretical foundations of corporate planning • Strategic planning • Operational planning and budgeting • Performance measurement systems • Special planning topics <p>Project Work Depending on the respective task</p>
Connection to other modules	<p>As corporate planning relates to all operational functions, there are cross-connections to almost all subjects in ABWL and the specialisation specific to the degree programme.</p>
Literature	<p>Corporate Planning:</p> <p>In the current edition:</p> <ul style="list-style-type: none"> • Bea, F.X., Haas, J.: Strategic Management. • Britzelmaier, B.: Controlling: Basics, Practice, Fields of Action. • Egger, A., Winterheller, M.: Kurzfristige Unternehmensplanung - Budgetierung. • Ehrmann, H. Corporate planning. • Hammer, R.: Corporate Planning - Planning and Management. • Joos, T.: Controlling, cost accounting and cost management. <p>Project Work: Depending on the respective task</p>
Workload	<p>210 hours, of which contact time 60 hours (4 SWS x 15); self-study and group work 150 hours (for literature research, preparation of the project work, preparation of the presentation and presentation of the project work).</p>
Keywords	<ul style="list-style-type: none"> • Strategic Planning • Operational Planning • Corporate Management • Coordination and Control • Consolidated Financial Statements • Analysis of annual Financial Statements • Financial Management
Last change	<p>January 2024</p>