

Controlling, Finance and Accounting

Semester 1

AQM1011 - Mathematics 1 (Analysis/Lin. Algebra)	
ID	AQM1011
Level	Entry Level
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes
Language	German
category	Course
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Key words	Linear equation Vector analysis Infinitesimal and integral calculus
Responsible:	Wüst, Kirsten; Kuppinger, Bernd; Cleff, Thomas
Catalog Entry	The content of this course is some basics of mathematics – analysis and linear algebra.

AQM1012 - Mathematics 2 (Mathematics of Finance)

ID	AQM1012
Level	Entry Level
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	45 minutes
Language	German
category	Course
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Key words	Investment appraisal Modern financial products Interest calculation
Responsible:	Wüst, Kirsten; Cleff, Thomas; Kuppinger, Bernd
Catalog Entry	This course covers the mathematics of Finance. This includes the calculation of interest, investment appraisal, calculation of annuities and loans as well as modern financial instruments and interest derivatives.

BIS1011 - Computers in Business - Foundations

ID	BIS1011
Level	Entry Level
Credits	2 Credits

Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLL
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Information Systems
Pedagogical Approach	Lectures with lab exercises
Responsible:	Burkard, Werner
Catalog Entry	<p>Introductory course for all business students in Pforzheim which gives a general overview concerning "IT in business". Especially introduces basic concepts and keywords of computer science in business. In detail we discuss fundamentals of information and communication technology, we talk about hardware and operating systems, discover how computer networks work and learn how to build applications (includes several hands-on trainings) We talk about databases and how to build and manipulate them using SQL. Finally we discuss IT-security. The overall objective of the course is to introduce basic concepts and keywords and to get the students to a general understanding using formalized methods to describe solutions.</p>
Miscellaneous	

BIS1012 - Computers in Business - Applications Hands-on-Training	
ID	BIS1012
Level	Entry Level

Credits	2 Credits
Hours per week	1
Frequency	Every Semester
Kind of Examination	PLK/PLL
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Information Systems
Pedagogical Approach	Exercise Course
Responsible:	Burkard, Werner

BIS1013 - Computers in Business - E-Learning Based Foundations for Applications

ID	BIS1013
Level	Entry Level
Credits	1 Credits
Hours per week	1
Frequency	Every Semester
Kind of Examination	PVL
Language	German
category	Course

Discipline	Business Information Systems
Pedagogical Approach	e-learning-based
Responsible:	Burkard, Werner
Objectives	
Catalog Entry	<p>The course conveys foundations in applying Microsoft Excel and Microsoft Access. This is a pure virtual course. Presence dates are not intended. The course content is offered by using web-based teaching modules to be worked on autonomously by the students. Electronical means for communication can be used for tutorial support and as well as an opportunity for discussion. The focus in Microsoft Excel is on handling spreadsheets, formulas, cell formats, functions, and diagrams. The focus in Microsoft Access is on data updates, data search, sorting and filtering data, developing and planning databases, document creation, queries, and reports. The aim of the course is to learn the adequate handling of actual MS Office applications and employing them effectively in studies and in their jobs.</p>
Content	<p>This is a pure virtual course. Presence dates are not intended. The course content is offered by using web-based teaching modules to be worked on autonomously by the students. Electronical means for communication can be used for tutorial support and as well as an opportunity for discussion. The focus in Microsoft Excel is on handling spreadsheets, formulas, cell formats, functions, and diagrams. The focus in Microsoft Access is on data updates, data search, sorting and filtering data, developing and planning databases, document creation, queries, and reports.</p>

ECO1011 - Introduction and Microeconomics	
ID	ECO1011
Level	Entry Level
Credits	5 Credits

Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	English and German
category	Course
Discipline	Economics
Pedagogical Approach	Lecture with exercises
Responsible:	Beck, Hanno
Objectives	<ul style="list-style-type: none"> • Students understand the importance of governmental regulations which are the framework for business activities. • They can handle supply and demand curves and they are able to apply this instrument to economic problems. • Students can evaluate the risks of governmental interventions on the formation of prices on the markets. • They know the functions of competition, the limits of freedom of competition and they understand the different parts of competition policy.
Content	<ul style="list-style-type: none"> • Basic economic concepts and methodological foundations • Economic systems (ideal types, real types), Ordoliberalism (German kind of economic liberalism) and “Social Market Economy” • Demand and supply on markets, and elasticity, production and cost functions • Functioning of the price system: perfect and imperfect competition, monopolistic price finding, and oligopolies. • State interventions in the development of market prices, price ceilings, taxes, and externalities. • Theory and reality of anti trust-policy

Workload	150 hours, Contact time 60 hours self-study 90 hours
Miscellaneous	This course is part of the International Study Program and it is offered in English.

GMT1011 - Foundations of Accounting	
ID	GMT1011
Level	Entry Level
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Accounting Financial Statement Balance Sheet Bookkeeping Income Statement / Profit and Loss Account
Responsible:	Foschiani, Stefan
Catalog Entry	The course covers the German laws relating to book keeping and preparing the financial accounts. In particular the general systems used in practice are demonstrated: T-accounts, asset account, profit/loss accounts, etc. The typical account

	structures are considered and subsequently used to record the more typical business transactions.
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GMT1012 - Cost Accounting - Fundamentals	
ID	GMT1012
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Foundations of Accounting
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Cost Accounting Direct Costing Full Costing Calculation
Responsible:	Foschiani, Stefan
Catalog Entry	This course deals the meaning, methods and procedural steps of management accounting. It covers the basic terms of management accounting and introduces into the different costs concepts (e.g. direct costing, target costing, activity based costing etc.). In addition, the relationship between management and financial accounting is demonstrated.

Miscellaneous	This course is offered in the 1st Semester, continuing Foundations of Accounting.
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GMT1021 - Managerial Processes, Functions and Decisions I	
ID	GMT1021
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German or English
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Managerial Processes Business Management Management Functions Decisions
Responsible:	Foschiani, Stefan
Catalog Entry	Managerial Processes, Functions and Decisions is splitted into two lectures (Managerial Processes, Functions and Decisions I and II) being offered in sequence in the 1st and 2nd semester. The course provides students with an understanding of the fundamental problems facing a company together with the constituent parts of a company and their contribution to solving these problems. It covers the following topics: the business system, the mangement process, planning systems, decision

	<p>making, leadership, cost theory, selection of appropriate location for and legal form of company and the various functions within a company (Production, Marketing/Sales, Procurement, Personell).</p> <p>The order of presentation of the aforementioned subjects is decided by the respective lecturer.</p>
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SIC1011 - Social and methodical competence	
ID	SIC1011
Level	Entry Level
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	UPL
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Interactive approach
Key words	Teamwork Communication presentation skills Business Simulation
Responsible:	Liesegang, Eckart; Burkart, Brigitte; Bacher, Urban
Objectives	<p>1. Behavioral Training: Communication and Teamwork</p> <p>The students</p> <ul style="list-style-type: none"> - know how to conduct subject conversations effectively - know how to conduct conflict conversations effectively

	<p>without losers</p> <ul style="list-style-type: none"> - recognize destructive, rigid communication patterns and practice successful alternatives - are able to observe group processes and estimate own behaviour - perceive own role within the group and the effect of its behaviour more consciously - know how to influence and control teamwork goal-orientedly <p>2. Management Simulation</p> <p>The students</p> <ul style="list-style-type: none"> - know how to analyze business problems - know business decision-making processes in connection with fundamental company functions - have an idea how to solve business problems <p>3. Presentation Skills</p> <p>The students</p> <ul style="list-style-type: none"> - gain an assured manner when speaking in front of the group - are able to build up and design presentations goal- and listener-oriented - know how to deploy media, stylistic devices and body language in an appropriate way
Catalog Entry	Social and methodological competence includes: Behavioral Training: Communication and Teamwork, Management Simulation, case studies and Presentation skills.

Semester 2

AQM1021 - Descriptive Statistics	
ID	AQM1021
Level	Entry Level
Credits	2 Credits

Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes
Language	German
category	Course
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Key words	Data Collecting Redistribution Correlation Exploring Data Data Summarizing
Responsible:	Wüst, Kirsten; Schäfer, Wolfgang; Cleff, Thomas
Catalog Entry	This course provides the basic descriptive methods of univariate and bivariate statistics.

AQM1022 - Methods of Quantitative Planning I	
ID	AQM1022
Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes

Language	German
category	Course
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Key words	Linear Programming Methodologies of the decision making process game theory Revenue Management Operations Reseach
Responsible:	Cleff, Thomas; Schmidt, Mario

CON1011 - Cost Management I	
ID	CON1011
Level	Entry Level
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Cost Accounting - Fundamentals Foundations of Accounting Managerial Processes, Functions and Decisions I
Discipline	Controlling, Finance and Accounting

Pedagogical Approach	Lecture
Key words	Controlling Cost Accounting Cost management
Responsible:	Joos, Thomas; Britzelmaier, Bernd
Catalog Entry	This course provides the basic concepts of cost management. It aims at cost level, cost structure and cost schedule.
Class Size	25 - 40 Students

ECO1012 - Macroeconomics	
ID	ECO1012
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	English and German
category	Course
Prerequisites	Introduction and Microeconomics
Discipline	Economics
Pedagogical Approach	Lecture with exercises
Responsible:	Beck, Hanno

Objectives	<ul style="list-style-type: none"> • Students understand the economic cycle and the basics of national accounts. • They know the Neoclassical and Keynesian macroeconomic theory and they are able to apply them to current economic topics. • Students realize the reasons for business fluctuations and they know the basics of the growth theory and structural changes and their influence on firms. • They can explain different approaches for unemployment. • Students know the different scopes and limits of the government to influence the macroeconomic development. • They are familiar with the basics of monetary theory and the monetary policy of the European Central bank including its influences on firms.
Catalog Entry	<p>Students learn the foundations of macroeconomic analysis of business cycles, economic growth, structural change, unemployment and inflation. They acquire an understanding of macroeconomic aggregates like GDP, its components, employment and inflation. They learn the differences between neoclassical and Keynesian macroeconomic theory and the policy implications of these. They get information about the foundations of monetary theory and the monetary policy strategy of the European Central Bank. Finally, the lecture enables students to analyze independently macroeconomic problems and evaluate macroeconomic policies.</p>
Content	<ul style="list-style-type: none"> • National accounts and circular flow model • Neoclassical and Keynesian macroeconomic theory • Explanation of macroeconomic phenomena like business cycle fluctuations, economic growth, structural change, unemployment and inflation • Scope and limits of government macroeconomic policy • Foundations of monetary theory and policy
Workload	<p>150 hours, Contact time 60 hours self-study 90 hours</p>
Miscellaneous	<p>This course is part of the International Study Program and is offered in English.</p>

GMT1022 - Managerial Processes, Functions and Decisions II	
ID	GMT1022
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German or English
category	Course
Prerequisites	Managerial Processes, Functions and Decisions I
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Managerial Processes Business Management Management Functions Decisions
Responsible:	Foschiani, Stefan
Catalog Entry	<p>Managerial Processes, Functions and Decisions is splitted into two lectures (Managerial Processes, Functions and Decisions I and II) being offered in sequence in the 1st and 2nd semester. The course provides students with an understanding of the fundamental problems facing a company together with the constituent parts of a company and their contribution to solving these problems. It covers the following topics: the business system, the mangement process, planning systems, decision making, leadership, cost theory, selection of appropriate location for and legal form of company and the various functions within a company (Production, Marketing/Sales, Procurement,</p>

	<p>Personell).</p> <p>The order of presentation of the aforementioned subjects is decided by the respective lecturer. There is one final exam for the Managerial Processes, Functions and Decisions I and II covering all subjects dealt with at the end of Managerial Processes, Functions and Decisions II.</p>
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GMT3011 - Financial Accounting, Investments and Finance I	
ID	GMT3011
Level	Advanced Level I
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German or English
category	Course
Prerequisites	Foundations of General Management Principles of Accounting
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Accounting Financial Statement Accounting Investment Finance
Responsible:	Foschiani, Stefan

Catalog Entry	<p>The course Financial Accounting, Investments and Finance is splitted into two subsequent lectures (Financial Accounting, Investments and Finance I and II) over two semesters. It offers in insight into the fundamentals of financial accounts (structure of the balance sheet and profit & loss account, the contents of each position and the various methods available for evaluating them, the development of the fixed assets, cash flow statement and a general analysis of the accounts). It subsequently deals with the basics of investment decisions and financing a company (methods of evaluating investments, finance planing/budgeting, methods of internal and external financing). The order of presentation of the aforementioned subjects is decided by the respective lecturer. The course is graded on the basis of a final exam at the end of Financial Accounting, Investments and Finance II covering all subjects dealt with in both parts of the course.</p>
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LAW1011 - Business Law I (General Principles)	
ID	LAW1011
Level	Entry Level
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Lecture

Responsible:	Schmitt, Ralph
Catalog Entry	Business students learn civil law basics and selected legal methods.
Class Size	about 70 students

TAX1011 - Business Taxation	
ID	TAX1011
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Foundations of Accounting
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Stobbe, Thomas; Spohn, Patrick; Mink, Markus; Aßmann, Sabine; Erhardt, Martin
Objectives	<ul style="list-style-type: none"> • Students understand the different functions of tax law, finance and economic theory of taxation. • Using texts of law the students determine taxable facts and their tax base in different tax types.

	<ul style="list-style-type: none"> • They realise the effects of the system of value added tax (value added tax as item in transit or as cost component). • They can determine the burden from taxes on income (including tax base) for individuals (including cases on income tax assessment) and companies (especially partnerships and corporations) and entrepreneurs (partners). • They become aware of tax effects on decisions in business (certain entrepreneurs have the option for liability to pay taxes, choice of legal form, dividend policy, equity capital or debts).
Catalog Entry	<p>This course introduces into the fundamentals of the general taxation system for enterprises according to the German tax laws. It gives an introduction to the most important taxes – Value Added Tax, Personal Income Tax, Trade Tax and Corporate Income Tax.</p>
Content	<ul style="list-style-type: none"> • Fundamentals of taxation • Value added tax (liability to pay taxes, European single market, reporting of value added tax, deductible prior tax, value added tax as costs, options, declaration duties) • Income tax (liability to pay taxes, sources of taxable income, determination of taxable income, wages tax, capital gains tax, determination of income tax burdens, tax assessment) • Trade tax (liability to pay taxes, determination) and trade tax imputation and its economic effects • Corporate income tax (liability to pay taxes, tax base, etc.) • Determination of the total burden from taxes on income with different case studies and exercises • Comparison of legal forms (partnerships and corporations)
Relationship with other courses	<ul style="list-style-type: none"> • Good knowledge of accounting from RW I (bookkeeping) is expected and is used for the determination of taxable income. • Connected to theory of public finance/ government budget (economics). • The choice of legal form (BWL I) is analysed in detail under tax aspects and the resulting tax burdens are compared. • Connected to preparation of a balance sheet (BWL II); contents are mainly differences between the determination of income in terms of tax law and in terms of commercial law.

	<ul style="list-style-type: none"> The difference in taxation of the legal form has great impact on financing companies (BWL II).
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Semester 3

ACC2011 - Information Technology in an Accounting Environment	
ID	ACC2011
Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Computers in Business - Foundations Cost Accounting - Fundamentals Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	SAP Accounting Information Management ERP Systems
Responsible:	Britzelmaier, Bernd; Morelli, Frank

Objectives	<ul style="list-style-type: none"> • The students are able to use operative information systems for accounting within a company's environment effectively Students understand foundations in concepts for software application systems. • They can explain the connection between fundamental legal conditions and system specifications. • Students are able to explain integration aspects as well as potentials for automation between operative processes in logistics and accounting by using examples. • They possess competencies for the application of IT-based optimization principles within the fields of planning, allocating, and controlling of overhead costs.
Catalog Entry	<p>This course conveys foundations in software application systems for accounting. The students are familiarized with the ERP system of the SAP company by practicing exercises for general ledger accounting, accounts payable and accounts receivable accounting, as well as for cost accounting, especially overhead cost accounting.</p>
Class Size	25 - 40 Students
Content	<ul style="list-style-type: none"> • General conditions for the information processing based accounting • Foundations in ERP systems • External accounting and controlling in SAP ERP • Case study for general ledger accounting • Case studies for integrated accounting comprising accounts payable and accounts receivable • Case studies for overhead cost accounting

AQM2011 - Inferential Statistics	
ID	AQM2011
Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester

Kind of Examination	PLK/PLM/PLH/PLP
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Descriptive Statistics
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Key words	Confidence Intervals Parametric statistical methods Sampling Distributions
Responsible:	Cleff, Thomas; Schäfer, Wolfgang; Wüst, Kirsten
Objectives	<p>The learning goals associated with this unit are to:</p> <ul style="list-style-type: none"> • understand inference statistics techniques, including the application of EX-CEL, SPSS or STATA • calculate and interpret elementary probabilities and use them in statistical applications; • apply the concept of Chi-Square, Binomial, Hypergeometric, Poisson, Student, Normal and F-probability distributions in statistical problems; • construct and interpret confidence interval estimates of population means, variances and proportions; • conduct and interpret one and two sample hypothesis tests concerning population means; • conduct and interpret the non-parametric chi square test.
Catalog Entry	This course introduces the basic methods of inductive statistics.

AQM2012 - Methods of Quantitative Planning II

ID	AQM2012
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Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLH/PLP
Examination time	45 minutes
Language	German
category	Course
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Key words	Corporate planning Sensivity Analysis Revenue Management Project Management transport- and allocation problem
Responsible:	Cleff, Thomas; Schäfer, Wolfgang; Wüst, Kirsten; Kuppinger, Bernd
Catalog Entry	

CON2021 - Cost Management II	
ID	CON2021
Level	Advanced Level I
Credits	3 Credits
Hours per week	2

Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Cost Accounting - Fundamentals Foundations of Accounting Managerial Processes, Functions and Decisions I
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Financial ratios Cost Accounting Cost management Controlling
Responsible:	Joos, Thomas; Britzelmaier, Bernd
Catalog Entry	This course covers advanced cost management approaches. It highlights the importance of cost management in the context of strategic and operational business objectives. Case studies are an integral part of the course.
Class Size	25 - 40 Students

CON2022 - Fundamentals of Management Accounting	
ID	CON2022
Level	Entry Level
Credits	4 Credits
Hours per week	4

Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Cost Accounting - Fundamentals Foundations of Accounting Managerial Processes, Functions and Decisions I
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Corporate planning Corporate management Controlling Accounting Controller
Responsible:	Britzelmaier, Bernd; Joos, Thomas
Catalog Entry	This course covers the relevance of the controlling for an enterprise and the demarcation to other tasks. Furthermore the course provides an introduction into the important instruments of strategic and operational controlling.
Class Size	25 - 40 Students

ECO2011 - International Economics	
ID	ECO2011
Level	Advanced Level I
Credits	5 Credits
Hours per week	4

Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	English and German
category	Course
Prerequisites	Foundations of Economics
Discipline	Economics
Pedagogical Approach	Lecture with exercises
Responsible:	Beck, Hanno
Objectives	<ul style="list-style-type: none"> • The students understand main issues and mechanisms of economic globalization with respect to liberalized global markets for goods, services, and production factors. • They can analyze the possible benefits and risks due to globalization of markets. • They know about international economic institutions like the IMF or the WTO and can discuss their role in international economic relations. • They know about possible advantages and disadvantages of exchange rate systems with fixed and flexible exchange rates and about the determinants of exchange rates.
Catalog Entry	Students learn theoretically and empirically about the German economy and its relation to the world economy. Basic concepts of international trade theory, exchange rate theory and globalization are included. In addition to that, students get familiar with international organisations as the IMF, the World Bank Group, the WTO, and the European Union.
Content	<ul style="list-style-type: none"> • Balance of Payment Analysis • Exchange Rate Economics • Currency Crises • International Trade Theory and Policy • Effects of Protectionist Measures • International Flows of Capital and International

	<p>Migration</p> <ul style="list-style-type: none"> • Global Governance
Relationship with other courses	<ul style="list-style-type: none"> • Basic knowledge on international economics will be acquired which the students will have to apply within the Economic Policy Seminar when they discuss topics of current policy debate. • The analysis of international economic relations is an integral part of business administration courses, since globalization has meanwhile reached all branches of economic activities, enterprise size and firm levels. Globalization is an important challenge for successful firms.
Usability in other courses	Applicable to Business Administration courses as well as Business Law and Industrial Engineering.
Workload	150 hours, thereof Contact time 60 hours self-study 90 hours (for literature, exercises etc.)
Miscellaneous	This course is part of the International Study Program and it is offered in English.

GMT3012 - Financial Accounting, Investments and Finance II

ID	GMT3012
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German or English

category	Course
Prerequisites	Foundations of General Management Principles of Accounting
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Accounting Financial Statement Accounting Investment Finance
Responsible:	Foschiani, Stefan
Catalog Entry	<p>The course Financial Accounting, Investments and Finance is splitted into two subsequent lectures (Financial Accounting, Investments and Finance I and II) over two semesters. It offers in insight into the fundamentals of financial accounts (structure of the balance sheet and profit & loss account, the contents of each position and the various methods available for evaluating them, the development of the fixed assets, cash flow statement and a general analysis of the accounts). It subsequently deals with the basics of investment decisions and financing a company (methods of evaluating investments.</p> <p>The order of presentation of the aforementioned subjects is decided by the respective lecturer. The course is graded on the basis of a final exam at the end of Financial Accounting, Investments and Finance II covering all subjects dealt with in both parts of the course.</p>

LAW2011 - Business Law II (Contracts and Torts)	
ID	LAW2011
Level	Advanced Level I
Credits	4 Credits
Hours per week	4

Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Law I
Discipline	Business Law
Pedagogical Approach	Interactive approach
Responsible:	Schmitt, Ralph
Catalog Entry	Business students learn business related key issues of the law of contract and extend their ability to apply legal methods.
Class Size	about 70 Students

LAW2012 - Property Law and Law of Secured Transactions	
ID	LAW2012
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes

Language	German
category	Course
Prerequisites	Law I
Discipline	Business Law
Pedagogical Approach	Interactive approach
Responsible:	Schmitt, Ralph
Catalog Entry	Business students acquire an overview of property and securities law. They understand the legal methods to solve reasonably complex legal questions.
Class Size	about 70 students

SIC2011 - Intercultural competence	
ID	SIC2011
Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	UPL
Language	German, English, French or Spanish
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Interactive approach

Key words	Communication intercultural competence
Responsible:	Bender, Gabriele
Objectives	<p>The students</p> <ul style="list-style-type: none"> • are able to handle communication situations in different cultural contexts • have an idea of the cultural differences • recognize and reflect own cultural background • acquire cultural awareness • communicate in English
Catalog Entry	<p>The contents of a cross-cultural training consist of culturally-relevant standard situations such as greetings, dates, thanking, opening a conversation, conversation strategies, etc. Besides, there is the question of understanding communication situations of the business world, e.g. negotiations, meetings, etc.</p>
Content	<ul style="list-style-type: none"> • Training design in mixed groups (foreign and german students) • communication takes place in english oder other foreign language • work tasks are worked out in small groups • Topics are culturally-relevant standard situations such as greetings, dates, thanking, opening a conversation, conversation strategies, <p>communication situations of the business world, e.g. negotiations, meetings, etc.</p>
Miscellaneous	<p>This course is part of the International Study Program and it is offered in English.</p>

Semester 4

ACC2021 - Intermediate Financial Accounting	
ID	ACC2021

Level	Advanced Level I
Credits	7 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Prerequisites	Business Taxation Financial Accounting, Investments and Finance I Foundations of Accounting
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Balance Sheet Income Statement / Profit and Loss Account Management report Notes IFRS
Responsible:	Eidel, Ulrike; Schmidtmeier, Susanne
Catalog Entry	This course covers the requirements und rules of financial accounting according to the German commercial code (HGB) and an introduction in International Financial Reporting Standards (IFRS). Topics include: Presentation of financial statements, accounting policies, valuation of assets and liabilities, financial reporting for owners' equity, income tax reporting, income and loss statement, notes and management report.

CON2011 - Information Technology and Management Accounting

ID	CON2011
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Computers in Business - Foundations Cost Accounting - Fundamentals Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Business Intelligence Solutions Controlling with IT-Support by ERP Systems Excel as a Controlling Tool Group Reporting and Consolidation Systems
Responsible:	Rupp, Reinhard
Catalog Entry	The course provides the knowledge for the selection and for use from IT instruments in controlling, finance and accounting. Furthermore, the students receive an introduction into data and process modeling for controlling, finance and accounting purposes.
Class Size	25-40 Students

CON2023 - Seminar I	
ID	CON2023
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH
Language	German
category	Course
Prerequisites	Cost Accounting - Fundamentals Cost Management I Foundations of General Management
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Cost management Cost Accounting Controlling Corporate planning Corporate management
Responsible:	Joos, Thomas; Britzelmaier, Bernd
Catalog Entry	During the seminar the students have to apply the knowledge form the former courses on questions in the areas of controlling, which are related to the practice.
Class Size	15 - 20 Students

ECO2012 - Seminar in Economic Policy

ID	ECO2012
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	English and German
category	Course
Prerequisites	Foundations of Economics International Economics
Discipline	Economics
Pedagogical Approach	Interactive approach
Responsible:	Beck, Hanno
Objectives	<ul style="list-style-type: none"> • The students apply their economic knowledge to economic policy issues. • They learn how to do scientific literature survey and how to select relevant literature. • They learn how to write according to standards of academic writing. • They improve their ability to present and discuss research results. • The students acquire the ability to provide constructive criticism and to use criticism as a means of improvement.
Catalog Entry	Within this seminar, students have to work on current topics of economic policy debates. The students have to write a term paper according to the standards of academic research and writing, and they have to present and discuss their results in a classroom setting.

Class Size	Group size is limited to 24 students per seminar.
Content	Economic Policy Issues Workshop with Term Paper Presentation and Discussion
Relationship with other courses	<ul style="list-style-type: none"> The students have to apply their knowledge of modules ECO1010 and ECO2010. Depending on workshop topic, there are links to various subareas of Business Administration, Business Law and Industrial Engineering
Usability in other courses	Applicable to Business Administration courses as well as Industrial Engineering.
Workload	120 hours , thereof Contact time 30 hours self-study 90 hours (for preparation of term paper and presentation)
Miscellaneous	This course is part of the International Study Program and is offered in English.

GMT3013 - Strategic Management	
ID	GMT3013
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German or English
category	Course

Prerequisites	Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Managerial Processes, Functions and Decisions I Managerial Processes, Functions and Decisions II
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Value Chain Strategy Management Business Management Processes
Responsible:	Foschiani, Stefan
Catalog Entry	The course considers the basic strategic problems which a company has to address and the principles and instruments currently used to explain and solve these problems. The content of the course includes the following topics: Introduction to strategic management, the strategic options, the company audit, value-chain analysis, benchmarking, industry analysis, competitor analysis, evaluation of the strategic position, futures analysis, company culture and mission statement.
Miscellaneous	This course is part of the International Study Program and it is offered in English (beginning winter term 2007/08).

LAW2023 - The Law of Companies and Corporations

ID	LAW2023
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK

Examination time	90 minutes
Language	German
category	Course
Prerequisites	Law I Law II
Discipline	Business Law
Pedagogical Approach	Interactive approach
Responsible:	Schweizer, Kerstin; Tavakoli, Anusch
Catalog Entry	Business students acquire basic knowledge of the law of companies and corporations and understand the differences between the various legal models available for setting up an enterprise.

TAX2023 - German Tax Accounting	
ID	TAX2023
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course

Prerequisites	Business Taxation Foundations of Accounting
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	"Maßgeblichkeit" Going concern value Tax balance sheet
Responsible:	Stobbe, Thomas; Schmidtmeier, Susanne; Spohn, Patrick
Catalog Entry	The students learn the Principles of the German Tax balance sheet in this lecture. This covers the following subjects: Basic structure, the relationship between the financial accounting principles and tax accounting principles (so called "Maßgeblichkeit"), the different positions in the balance sheet (Assets, Equity and Liabilities), the valuation of the balance sheet positions and the principles of the Taxation of Partnerships.

Semester 5

GMT3025 - Management Simulation	
ID	GMT3025
Level	Advanced Level II
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	UPL
Language	German or English
category	Course

Prerequisites	Foundations of General Management Managerial Decisions Principles of Accounting
Discipline	Business Administration
Pedagogical Approach	Project Course
Key words	Business Management Management Business Simulation Simulation
Responsible:	Liesegang, Eckart
Catalog Entry	This course aims at providing students with an integrated view of corporates. Students are managing a virtual firm being part of a management team during several business periods. In doing this, students get more familiar with the complexities of corporate planning processes and their subsequent consequences. They also get used to team decision making and decision making under stress and uncertainty.
Miscellaneous	This course is part of the International Study Program and it is offered in English (beginning summer term 2008). <u>Registration (Course in English):</u> Please send an email to Bernd Kuppinger to apply for this cours.

INS3021 - Internship

INS3022 - Accompanying course of the internship

ID	INS3022
Level	Advanced Level I
Credits	2 Credits

Hours per week	2
Frequency	Every Semester
Kind of Examination	Teilnahme
Language	German, English, French or Spanish
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Interactive approach
Catalog Entry	2 Credits
ID	INS3022
Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	Teilnahme
Language	German, English, French or Spanish
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Interactive approach
Catalog Entry	2 Credits

Semester 6

ACC3011 - Intermediate Group Accounting	
ID	ACC3011
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Foundations of Accounting Intermediate Financial Accounting
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Consolidated financial statements Consolidation German Commercial Code
Responsible:	Eidel, Ulrike; Schmidtmeier, Susanne
Catalog Entry	This course covers an introduction in accounting for business combinations according to the German commercial code (HGB) and International Financial Reporting Standards (IFRS). Topics include: definition of business combinations, presentation of consolidated financial statements, scope of consolidated financial statements, purchase accounting, equity method, proportionate consolidation, elimination of intragroup balances and transactions, including income and expenses.

Workload	
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ACC3012 - Seminar II	
ID	ACC3012
Level	Advanced Level II
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course
Prerequisites	Accounting I
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Consolidated financial statements IFRS Financial Statement Accounting Finance
Responsible:	Eidel, Ulrike; Schmidtmeier, Susanne
Catalog Entry	During the seminar students have to apply the previously acquired knowledge in the field of financial accounting to special topics related to practical questions.

AQM3012 - Computer-aided Analysis of Financial Markets (Value at risk)

ID	AQM3012
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLH/PLP
Examination time	45 minutes
Language	English and German
category	Course
Prerequisites	Descriptive Statistics Methods of Quantitative Planning I
Discipline	Quantitative Methods
Pedagogical Approach	Interactive approach
Key words	Risk Management Value at Risk Credit Value at Risk Market Risk
Responsible:	Cleff, Thomas; Schäfer, Wolfgang; Wüst, Kirsten
Content	The course deals with the use of both simple and complicated computer-aided quantitative methods with the help of statistical software packages for the analysis of financial markets time series (STATA or Eviews). The applications for financial practices are particularly focused on. The course unit is primarily about the computerized forecast of financial market data, or about the assessment of risk positions.

ESR4011 - Elective: Economic and Social History I	
ID	ESR4011
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Advanced Studies and Applications Foundations of Economics
Discipline	Economics
Pedagogical Approach	Lecture
Responsible:	Volkert, Jürgen
Objectives	Student perceive economic and social challenges and issues from a historic perspective and its complexity and differentiate several problem solving strategies.
Catalog Entry	This course covers an overview over economic systems (feudalism, absolutism, liberalism, organized capitalism), colonialism and imperialism and structural changes of economic and social systems.
Content	<ul style="list-style-type: none"> overview over economic systems (feudalism, absolutism, liberalism, organized capitalism) until the end of the 19th century colonialism and imperialism

	<ul style="list-style-type: none"> • structural changes of economic systems • structural changes of social systems
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ESR4013 - Elective: European Integration I	
ID	ESR4013
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	English and German
category	Course
Discipline	Economics
Pedagogical Approach	Lecture
Responsible:	Wentzel, Dirk; Volkert, Jürgen
Objectives	To put across a fundamental understanding of the economical, political and cultural aspects of the European Integration from Treaties of Rome in 1957 till the current presence.
Catalog Entry	In part 1 of the European Integrations class, students learn the most important economic perspectives to understand economic integration (trade theory, political economy, international relations). Students learn the most important economic and political steps from the foundation of the European Community up until the introduction of the Euro. A special focus will deal with the European institutions and with European monetary

	policy and the EURO.
Content	<ul style="list-style-type: none"> • Historical development of the European integration • Integration of domestic markets • European institutions (Parliament, Commission, European Council, Council of Ministers) • European Constitution
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

ESR4015 - Elective: Business Ethics	
ID	ESR4015
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Advanced Studies and Applications Foundations of Economics
Discipline	Economics
Pedagogical Approach	Interactive approach
Responsible:	Volkert, Jürgen

Catalog Entry	The first part of the elective course Business ethics covers the fundamentals of ethics, business ethics and the management of ethics.
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

ESR4017 - Elective: Enviromental Management I

ID	ESR4017
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	German
category	Course
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Responsible:	Volkert, Jürgen
Catalog Entry	The first part of the elective course Environmental Economics provides an introduction into the topic environmental protection and describes the most important aspects.
Workload	90 hours, therefor Contact time 30 hours (2 x 15)

	self-study 60 hours
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ESR4021 - Elective: Sustainable Development I	
ID	ESR4021
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	English and German
category	Course
Prerequisites	Advanced Studies and Applications Foundations of Economics
Discipline	Economics
Pedagogical Approach	Interactive lecture with discussion
Responsible:	Volkert, Jürgen
Objectives	<ul style="list-style-type: none"> • The lecture provides insights into socioeconomic processes and challenges due to the necessity of sustainable development. • The focus of this lecture is on economic and social aspects of sustainability and their interrelations. • Students shall perceive opportunities, challenges and responsibilities resulting from good governance, society as well as for corporations and the economy. • A further aim is to enable them to respond to

	globalization critique in a competent way.
Catalog Entry	The lecture provides insights into socioeconomic processes and challenges due to the necessity of sustainable development. The focus of this lecture is on economic and social aspects of sustainability and their interrelations.
Content	<ul style="list-style-type: none"> • Sustainable development as a multidimensional process: economic growth, human rights and development • Current Challenges of globalization and sustainable development • Millennium Development Goals • Economic approaches (external effects; optimal resource allocation) • Sustainable Development and economic growth • Globalization and ecological sustainability • Strategies to achieve sustainable development • Democracy, Good Governance, human rights and the fight against corruption • Ways out of poverty and inequality • Global trade: its impacts on economic growth, development and poverty • NGOs: alternatives of state and market failure in development policy? • Current challenges of development aid • Corporate Responsibility for Sustainable Development: CSR strategies and standards
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

FIN4011 - Financial Management	
ID	FIN4011
Level	Advanced Level II
Credits	3 Credits
Hours per week	2

Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Finance Risk Off-balance-Sheet-Finance Finance forms Cash-flow statement
Responsible:	Eidel, Ulrike
Catalog Entry	This course provides an overview about the different tasks of corporate finance. Topics include: financial control, preparation of cash flow statements, long-term financing including convertible securities, Off-balance sheet financing, description of the the main types of derivatives to reduce interest rate and currency risks.

FIN4012 - Risk Management	
ID	FIN4012
Level	Advanced Level II
Credits	3 Credits
Hours per week	2

Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Cost Accounting - Fundamentals Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Mathematics Quantitative Methods 2
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Risk management system Risk management Risk assessment Risk identification
Responsible:	Britzelmaier, Bernd; Joos, Thomas; Eidel, Ulrike; Schmidtmeier, Susanne
Catalog Entry	Students understand risk management systems and risk managements processes. They are able to apply methods of risk modelling and value risks by mathematical models. Participants learn to know fundamentals and methods of risk management, are able to prepare, guide and documentate risk analyses in companies.

GMT3021 - Management of the Industrial Enterprise	
ID	GMT3021
Level	Advanced Level II

Credits	7 Credits
Hours per week	5
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Managerial Processes, Functions and Decisions I Managerial Processes, Functions and Decisions II Strategic Management
Discipline	Business Administration
Pedagogical Approach	Lecture
Responsible:	Foschiani, Stefan; Haugrund, Stefan
Catalog Entry	The course contains the following main topics: Research and development in industry as a key function of further competitiveness and production and logistics against the background of the increasing globalization.

GMT3022 - Management of the Retail Enterprise

ID	GMT3022
Level	Advanced Level II
Credits	7 Credits

Hours per week	5
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Managerial Processes, Functions and Decisions I Managerial Processes, Functions and Decisions II Strategic Management
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Service Wholesale Brand Management Retail Merchandising
Responsible:	Niedetzky, Hans; Trauzettel, Volker; Foschiani, Stefan
Objectives	<p>Students are familiar with</p> <ul style="list-style-type: none"> - typical institutional properties of retailers as service providers, - managerial problems like site selection and location, building customer-oriented assortments, branding, management of employees especially in sales, - and have a good overview of the market and current competition in national and international markets
Catalog Entry	<p>This course deals with the fundamentals of retailing: marketing, buying, logistics, personnel management and strategic retailing management. Examples from real world an case studies introduce into the management of a retail business.</p> <p>This course adresses to students who seek positions at retailers as well as students who want to become sales or marketing</p>

	managers of companies selling to retailers. As the course also addresses problems of service companies it also is a valuable source for insights into the services business.
Content	Brief contents: retailing management - marketing - management of assortment - private labels - pricing - promotions - site selection - buying - logistics - strategic management in retailing
Workload	75 hours lecture, 135 hours of individual studies (readings, problems)

GMT3023 - Bank Management	
ID	GMT3023
Level	Advanced Level II
Credits	7 Credits
Hours per week	5
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Managerial Processes, Functions and Decisions I Managerial Processes, Functions and Decisions II Strategic Management
Discipline	Business Administration

Pedagogical Approach	Lecture
Key words	Banking Stocks Investment fund Capital market Loan security
Responsible:	Bacher, Urban; Foschiani, Stefan
Catalog Entry	This course covers all relevant topics of banking business starting with the characteristics of credit institutions and the banking system in Germany. The course subsequently covers the different forms of investments (deposits, loans/bonds, stocks, ect.) and loan transactions, placing a strong emphasis on the risks, particularly interest and default risks.

GMT3024 - International Trade Operations	
ID	GMT3024
Level	Advanced Level II
Credits	7 Credits
Hours per week	5
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	English
category	Course
Prerequisites	Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Foundations of General Management Strategic Management

Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Foreign trade
Responsible:	Manthey, Manfred; Foschiani, Stefan
Catalog Entry	This course covers the process of internationalization for companies, international marketing, foreign trade financing and the legal framework of foreign activities.
Miscellaneous	This course is part of the International Study Program and it is offered in English (beginning summer term 2009).

GMT3026 - Distribution Management

ID	GMT3026
Level	Advanced Level II
Credits	7 Credits
Hours per week	5
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Module
Prerequisites	Financial Accounting, Investments and Finance I Managerial Processes, Functions and Decisions I Managerial Processes, Functions and Decisions II Sustainable Development I - Challenges and Responsibilities

Discipline	Business Administration
Pedagogical Approach	Lecture
Responsible:	Terporten, Michael; Haugrund, Stefan; Foschiani, Stefan
Catalog Entry	
Class Size	ca. 20-30

LAW4011 - European and international company law	
ID	LAW4011
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLH
Examination time	60 minutes
Language	German or English
category	Course
Prerequisites	Law I Law II The Law of Companies and Corporations
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	International Company Law European Company Law

Responsible:	Schmitt, Ralph; Tavakoli, Anusch
Catalog Entry	Students acquire professional knowledge of the impact of international and European law on company law in Germany and they become familiar with the legal models available under European law.

Semester 7

COL4999 - Scientific Colloquium

CON4011 - Corporate Planning

ID	CON4011
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Accounting I Cost Accounting - Fundamentals Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Financial Management Quantitative Methods 2

Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Forecast Budgeting Corporate planning Planning
Responsible:	Britzelmaier, Bernd
Catalog Entry	<p>The course provides the knowledge to set up independently a complete corporate planning – incl. planning of sales and advertising, planning of procurement, production and storage, cost planning, planning of capital requirements, finance and cash-flow etc.</p> <p>Thereby the students become familiar with the interdependencies of the different operational plans.</p>

CON4012 - Projectwork/Case Studies	
ID	CON4012
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLR/PLH/PLP
Language	German
category	Course
Prerequisites	Accounting I Accounting II Cost Management European and international company law Financial Management Management Accounting

	Risk Management
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Project Course
Key words	Teamwork Project work Case studies
Responsible:	Britzelmaier, Bernd; Eidel, Ulrike; Schmidtmeier, Susanne; Joos, Thomas
Catalog Entry	Within this course the students work in groups on case studies or projects about current and multidisciplinary topic of the area of controlling, finance and accounting.

CON4999 - Study Abroad Module	
ID	CON4999
Level	Advanced Level I
Credits	0 Credits
Hours per week	0
Frequency	Every Semester
Language	German, English, French or Spanish
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Project Course
Responsible:	Joos, Thomas
Objectives	Students gain experience in foreign countries and improve their english language skills as well as their cross cultural

	competencies.
Catalog Entry	The study abroad module is a mandatory part of the Controlling, Finance and Accounting Bachelor study program. It should be finished and documented before the last semester starts.
Content	<p>The study abroad module could be:</p> <ul style="list-style-type: none"> • a study abroad • the internship in a foreign country of at least 100 working days • a short internship of at least 10 weeks abroad • the completion of the thesis in a foreign country
Miscellaneous	Prior and after the study abroad module it should be approved by the program director.
ID	CON4999
Level	Advanced Level I
Credits	0 Credits
Hours per week	0
Frequency	Every Semester
Language	German, English, French or Spanish
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Project Course
Responsible:	Joos, Thomas
Objectives	Students gain experience in foreign countries and improve their english language skills as well as their cross cultural competencies.

Catalog Entry	The study abroad module is a mandatory part of the Controlling, Finance and Accounting Bachelor study program. It should be finished and documented before the last semester starts.
Content	<p>The study abroad module could be:</p> <ul style="list-style-type: none"> • a study abroad • the internship in a foreign country of at least 100 working days • a short internship of at least 10 weeks abroad • the completion of the thesis in a foreign country
Miscellaneous	Prior and after the study abroad module it should be approved by the program director.

ESR4012 - Elective: Economic and Social History II	
ID	ESR4012
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Elective: Economic and Social History I
Discipline	Economics

Pedagogical Approach	Lecture
Responsible:	Volkert, Jürgen
Catalog Entry	This course covers the political and economical disasters of the first half of the 20th century, the development of the Federal Republic of Germany and the economic tendencies in the context of the European and international globalization.

ESR4014 - Elective: European Integration II

ID	ESR4014
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	English and German
category	Course
Prerequisites	Elective: European Integration I
Discipline	Economics
Pedagogical Approach	Lecture
Responsible:	Volkert, Jürgen; Wentzel, Dirk
Objectives	To put across a fundamental understanding of the economical, political and cultural aspects of the European Integration from Treaties of Rome in 1957 till the current

	presence.
Catalog Entry	The 2nd part of the course covers the principles of the European Monetary Integration, the European Currency System, Maastricht Treaties, Convergence criteria and stability pact and the European Central Bank.
Content	<ul style="list-style-type: none"> • Principles of the European Monetary Integration • European Currency System • Maastricht Treaties • Convergence criteria and stability pact • Theoretical and empiric performance of the European Central Bank
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

ESR4016 - Elective: Ethics, Business and Society

ID	ESR4016
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	German or English
category	Course
Prerequisites	Elective: Business Ethics
Discipline	Economics

Pedagogical Approach	Interactive approach
Responsible:	Volkert, Jürgen
Catalog Entry	The second part of the elective course Business ethics covers the importance of the ethics in particular in the context of the globalisation.
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

ESR4018 - Elective: Enviromental Management II

ID	ESR4018
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Elective: Enviromental Management I
Discipline	Quantitative Methods
Pedagogical Approach	Lecture
Responsible:	Volkert, Jürgen

Catalog Entry	The second part of the elective course Environmental Economics covers the economic fundamentals and the topic environmental policy.
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

ESR4022 - Elective: Sustainable Development II	
ID	ESR4022
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	45 minutes
Language	English and German
category	Course
Prerequisites	Elective: Sustainable Development I
Discipline	Economics
Pedagogical Approach	Interactive approach
Responsible:	Volkert, Jürgen
Objectives	This seminar shall deepen the insights provided in Sustainable Development I with a pronounced focus on ecological challenges and issues (ca. 2/3) accompanied by further central sustainability issues like good governance,

	human rights, transparency and integrity and the scope of corporate responsibilities in these fields and companies' ways to take account of their responsibility.
Catalog Entry	This seminar shall deepen the insights provided in Sustainable Development I with a pronounced focus on ecological challenges and issues (ca. 2/3) accompanied by further central sustainability issues like good governance, human rights, transparency and integrity and the scope of corporate responsibilities in these fields and companies' ways to take account of their responsibility.
Content	<p>A selection of potential topics (depending on current debates):</p> <ul style="list-style-type: none"> • External effects and Internalization • Optimal resource allocation • Economic instruments and side effects • Sustainable development and economic growth (Sustainable Growth) • Eco-Innovation (factor 4 etc.) • Lifestyle(s) – sufficiency: principles, empirical evidence, strategies • Free trade, globalization and ecological sustainability • Corporate influence on politics and development in globalization • The challenges of human rights and corruption • Responsibility of politics: Good Governance • Global CSR: corporate challenges, strategies and standards
Workload	90 hours, therefor Contact time 30 hours (2 x 15) self-study 60 hours

GMT3014 - Management Seminar	
ID	GMT3014
Level	Advanced Level II
Credits	4 Credits
Hours per week	2

Frequency	Every Semester
Kind of Examination	PLM/PLP/PLH/PLR
Language	German or English
category	Course
Prerequisites	Cost Accounting - Fundamentals Financial Accounting, Investments and Finance I Financial Accounting, Investments and Finance II Foundations of Accounting Managerial Processes, Functions and Decisions I Managerial Processes, Functions and Decisions II Strategic Management Strategic Management
Discipline	Business Administration
Pedagogical Approach	Project Course
Responsible:	Foschiani, Stefan; Terporten, Michael
Catalog Entry	<p>The seminar covers topics of general interest in business administration. It is offered by several lecturers in parallel, thereby offering students some choice with respect to the respective subjects. It may involve either a more classical seminar form or integrated business projects being done in cooperation with firms.</p> <p>In either case, the seminar is fostering team work using joint presentations and often already joint essays on academic level, thereby also giving students guidance in preparing their subsequent bachelor theses.</p> <p>++Management Seminar taught in the English Language++ We are currently offering the English taught Management Seminar exclusively as "Management Seminar in International Trade Operations", subsequent to the course "GMT3024 International Trade Operations".</p>

ORA4999 - Oral Examination

