

Business Administration / Taxation and Auditing

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.
--	---

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.
---------------	---

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>
--	--

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

AUD1011 - Intermediate Management Accounting	
ID	AUD1011
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	45 minutes
Language	English and German
category	Course
Prerequisites	Cost Accounting - Fundamentals
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture

Responsible:	Rupp, Reinhard; Britzelmaier, Bernd
Catalog Entry	This course gives detailed information in the areas of internal accounting, based on the fundamentals of bookkeeping and cost accounting.

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

	<p>the growth theory and structural changes and their influence on firms.</p> <ul style="list-style-type: none"> • 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, 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>

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	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

	<p>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>
--	---

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. • 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

	<p>business (certain entrepreneurs have the option for liability to pay taxes, choice of legal form, dividend policy, equity capital or debts).</p>
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. • The difference in taxation of the legal form has great impact on financing companies (BWL II).

Semester 3

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; <ul style="list-style-type: none"> • 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
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	

AUD2011 - Intermediate Financial Accounting Balances and Financial Statement Analysis	
ID	AUD2011
Level	Advanced Level I
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Business Taxation Cost Accounting - Fundamentals Foundations of Accounting
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Accounting Valuation Financial accounting standards "Maßgeblichkeit" Disclosure
Responsible:	Heni, Georg; Stobbe, Thomas; Häfele, Markus
Catalog Entry	This course gives an overview over the rules of financial accounting, according to the German Code of Commerce (HGB). Primary topics are: General Accounting Principles and the interrelation between commercial and tax balances, quotation and evaluation of assets and liabilities, profit and loss statements, the appendix to the financial report and the management report.

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 Migration • 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	This course is part of the International Study Program and it is

	offered in English.
--	---------------------

TAX2011 - Income Taxation	
ID	TAX2011
Level	Advanced Level I
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Prerequisites	Business Taxation
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Corporate Income Tax Trade Tax Income Tax Income-based Tax Legal Forms
Responsible:	Stobbe, Thomas; Weber, Klaus; Aßmann, Sabine
Objectives	<p>The students learn to</p> <ul style="list-style-type: none"> • identify the tax consequences of the different legal forms of companies, • determine the income tax base and the income tax burden, • identify the advantages and disadvantages of the different legal forms of companies from an income tax

	burden point of view.
Catalog Entry	This course is based on the course "Business Taxation" and includes a detailed treatment of the following subjects: Special issues of Income Tax (e.g. equalization of profits and losses, taxation of partnerships and of special forms of enterprises), special issues of Corporate Income Tax (e.g. covered distribution of profits, credits given by shareholders, interrelated corporations and special issues of Trade Tax. The lecture will finally focus on comparing the taxation of partnerships, corporations and special forms of enterprises.

Semester 4

AUD2012 - Auditing	
ID	AUD2012
Level	Advanced Level II
Credits	6 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Business Taxation Cost Accounting - Fundamentals Foundations of Accounting Intermediate Financial Accounting Balances and Financial Statement Analysis Intermediate Management Accounting

	Quantitative Methods 1
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Häfele, Markus
Objectives	
Catalog Entry	This course will provide a substantial introduction into the auditing profession and the auditing process. E. g. Auditing profession and auditing market, auditing of financial statement, the auditing process (planning, materiality, risk strategy and analysis, internal control systems, sampling, and substantive tests), and auditing reports.

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	<p>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.</p>

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.

TAX2012 - VAT in the Common Market	
ID	TAX2012
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	45 minutes
Language	German
category	Course
Prerequisites	Business Taxation
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Value Added Tax Chain Transaction Triangulation
Responsible:	Neeb, Helmut; Spohn, Patrick
Catalog Entry	This course deals with the special issues of the taxation of sales and services within the European Common Market.

TAX2013 - German Tax Accounting	
ID	TAX2013

Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Business Taxation Cost Accounting - Fundamentals Foundations of Accounting Intermediate Financial Accounting Balances and Financial Statement Analysis Intermediate Management Accounting
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	"Maßgeblichkeit" Tax balance sheet Going concern value Financial Statement
Responsible:	Spohn, Patrick; Aßmann, Sabine; Stobbe, Thomas
Catalog Entry	The course deals with the basic structure and the essential terms of financial reports for tax purposes. This includes: The interrelation between the commercial and tax balances, the single items of the balance (Assets and Liabilities) and their evaluation.

TAX2021 - Data processing in tax consulting and auditing

ID	TAX2021
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLM/PLP/PLH
Language	German
category	Course
Prerequisites	Income Taxation VAT in the Common Market
Discipline	Taxation and Auditing
Pedagogical Approach	Project Course
Catalog Entry	During this IT lecture the students have to apply the skills acquired in former modules by using the typical software for tax consulting and auditing.

TAX2022 - Seminar	
ID	TAX2022
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester

Kind of Examination	PLH+PLR
Language	German
category	Course
Prerequisites	Taxation and Tax Balances
Discipline	Taxation and Auditing
Pedagogical Approach	Project/Lecture
Responsible:	Neeb, Helmut; Häfele, Markus; Heni, Georg; Mink, Markus; Weber, Klaus; Stobbe, Thomas; Aßmann, Sabine; Neeb, Helmut
Catalog Entry	During the seminar the students have to apply the knowledge acquired in former modules to cases in the fields of income taxation, value added taxation, tax balances and company law.

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

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.

AUD3011 - Fundamentals of International Accounting	
ID	AUD3011
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German or English
category	Course
Prerequisites	Annual Financial Statements (LN 2)
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Financial accounting IFRS international Corporate Governance
Responsible:	Häfele, Markus; Heni, Georg
Catalog Entry	The course provides an introduction into the accounting under International Financial Reporting Standards (IFRS).
Content	<p>The course provides an introduction into the accounting under International Financial Reporting Standards (IFRS), formerly known as International Accounting Standards (IAS). Topics dealt with are:</p> <ul style="list-style-type: none"> • Presentation of financial statements • Principles of disclosure • Inventories

	<ul style="list-style-type: none"> • Revenue recognition • Property, plant and equipment • Leases • Income taxes • Financial instruments • Provisions, contingent liabilities and contingent assets • Intangible assets • Business combinations • Shareholders' equity <p>Standards dealing with consolidation issues will not be covered.</p>
Workload	120 hours, Contact time 30 hours (2 SWS x 15) self-study 90 hours

AUD3012 - Fundamentals of Consolidated Financial Statements

ID	AUD3012
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Business Taxation Cost Accounting - Fundamentals Foundations of Accounting Intermediate Financial Accounting Balances and Financial Statement Analysis

	Intermediate Management Accounting
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Consolidation Consolidated financial statements Elimination of intercompany profits Consolidated Group
Responsible:	Häfele, Markus
Catalog Entry	This course provides a substantial introduction into the law on consolidated financial statements. This includes: Theoretical concepts of business combinations and consolidated financial statements; financial investments; criteria for consolidation and reporting; methods and techniques in the Consolidation Process (Purchase Accounting, Pooling-of-Interests-Method, Proportionate Consolidation, Equity Method, elimination of the investment/acquisition entries, Elimination of inter company receivables and liabilities, Elimination of inter company profits).
Workload	120 hours, Contact time 30 hours (2 SWS x 15) self-study 90 hours

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 • structural changes of economic systems • structural changes of social systems

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

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

	<ul style="list-style-type: none"> • 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

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.