

# Controlling, Finance and Accounting

## Semester 1

## Semester 2

AQM1501 -

### BIS1501 - Foundations in Business Information Systems

ID	BIS1501
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLV
Language	German
category	Course
Discipline	Business Information Systems
Pedagogical Approach	Lecture
Key words	Database Operating systems IT applications / information systems Data Modelling Computer networks
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>

### GMT1501 - General Management: Foundation Course

ID	GMT1501
Level	Entry Level

Credits	6 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	<p>These courses provide the 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. The first part, in the first semester, considers various general management aspects and consists of the following topics: the business system, the management process, planning systems, decision making, leadership, cost theory, selection of appropriate location for and legal constitution of the company.</p>

<b>GMT1502 - Book Keeping</b>	
ID	GMT1502
Level	Entry Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	<p>The course covered the legal regulations for book keeping and preparing the financial accounts. In particular the general systems used in practice are demonstrated: T-accounts, asset accounts, profit/loss accounts, etc. The typical versions of chart of account are considered and subsequently used to record the more typical business transactions. Accounting standards considered were</p>

	according to the German law.
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**LAW1501 -**

**SSC1502 - Elective A: Political science 1**

ID	SSC1502
Level	Entry Level
Hours per week	2
Frequency	Every Semester
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course covers the the political system of the Federal Republic of Germany, comparison of the political systems and the international relationships especially the foreign policy of Federal Republic of Germany.

**SSC1503 - Elective A: Psychology 1**

ID	SSC1503
Level	Entry Level
Hours per week	2
Frequency	Every Semester
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course makes the students familiar with the most important areas of psychology, which are relevant for economists (e.g. consumer behavior, industrial psychology, etc.).

**SSC1504 - Elective A: Sociology 1**

ID	SSC1504
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Level	Entry Level
Hours per week	2
Frequency	Every Semester
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	The main focus of this course ist the the study of social life, social change, and the social causes and consequences of human behavior.

### Semester 3

#### AQM2501 -

#### **GMT2501 - General Management: Key Functions**

ID	GMT2501
Level	Entry Level
Credits	6 Credits
Hours per week	5
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	These courses provide the 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. In the second semester the various functions within the company are considered: Production, Marketing/Sales, Procurement, Human Resources Management.

<b>GMT2502 - Management Accounting</b>	
ID	GMT2502
Level	Advanced Level I
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	The course demonstrated the relationship between management and financial accounting. This course includes an appreciation of direct and indirect/overhead costs as well as various internal and opportunity costs. Approaches for allocating overhead costs to products and the definition of the internal costs are also considered. The differences and uses of absorbing costing and contribution margin methods are also demonstrated. The principles of current costing approaches are introduced, e.g. target costing, activity based costing, etc.

### **LAW1502 -**

### **SSC2502 - Elective A: Political science 2 and 3**

ID	SSC2502
Level	Entry Level
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course

Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course covers the the political system of the Federal Republic of Germany, comparison of the political systems and the international relationships especially the foreign policy of Federal Republic of Germany.

### **SSC2503 - Elective A: Psychology 2 and 3**

ID	SSC2503
Level	Entry Level
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course makes the students familiar with the most important areas of psychology, which are relevant for economists (e.g. consumer behavior, industrial psychology, etc.).

### **SSC2504 - Elective A: Sociology 2 and 3**

ID	SSC2504
Level	Entry Level
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course

Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	The main focus of this course ist the the study of social life, social change, and the social causes and consequences of human behavior.

**TAX2501 -**

**Semester 4**

**AQM2502 -**

**AQM2503 -**

**CON2501 - Fundamentals of Controlling (LN 1)**

ID	CON2501
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Controlling Accounting Corporate planning Corporate management Controller
Responsible:	Joos-Sachse, Thomas; Britzelmaier, Bernd
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.

**ESR2501 - Elective C: Economic and Social History - Part 1**

ID	ESR2501
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course Economic and Social History describe economic and social processes with the historic background.

### **ESR2502 - Elective C: European Economic Relations - Part 1**

ID	ESR2502
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course European Economic Relations provides a fundamental introduction into the economic aspects of the European integration.

### **ESR2503 - Elective C: Environmental Economics - Part 1**

ID	ESR2503
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics



Pedagogical Approach	Interactive approach
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.

### **ESR2504 - Elective C: Business and Corporate Ethics - Part 1**

ID	ESR2504
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The first part of the elective course Business ethics covers the fundamentals of ethics, business ethics and the management of ethics.

### **GMT2503 - Financial Accounting and Analysis**

ID	GMT2503
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLH/PLR
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Catalog Entry	The course encompasses 2 semesters. In the first semester the fundamentals of the financial accounts are considered. This includes the 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.
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<b>GMT2504 - Principles of Finance</b>	
ID	GMT2504
Level	Advanced Level I
Credits	6 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Catalog Entry	The course encompasses 2 semesters. In the second semester the basics of investment decisions and financing a company are considered. This section includes: methods of evaluating investments, finance planing/budgeting, methods of internal and external financing, issuing shares, overview of modern finance instuments.

## **Semester 5**

<b>ACC3501 - Financial statements (LN 2)</b>	
ID	ACC3501
Level	Advanced Level I
Credits	7 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German

category	Course
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.

#### **AQM3503 -**

#### **CON3501 - Seminar I (LN 4)**

ID	CON3501
Level	Advanced Level II
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Cost management Corporate management Controlling Corporate planning Cost Accounting
Responsible:	Eidel, Ulrike; Schmidtmeier, Susanne
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.

<b>CON3502 - Management Accounting (LN 5)</b>	
ID	CON3502
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	Controlling Cost Accounting Cost management Financial ratios
Responsible:	Britzelmaier, Bernd; Joos-Sachse, Thomas
Catalog Entry	This course covers the content and the functions of management accounting systems. Suggested topics are: Financial ratios and ratio systems, cost planning, life cycle cost accounting, target costing and activity-based costing.

<b>ESR3501 - Elective C: Economic and Social History - Part 2</b>	
ID	ESR3501
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course Economic and Social History describe economic and social processes with the historic

	background.
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### **ESR3502 - Elective C: European Economic Relations - Part 2**

ID	ESR3502
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course European Economic Relations provides a fundamental introduction into the economic aspects of the European integration.

### **ESR3503 - Elective C: Environmental Economics - Part 2**

ID	ESR3503
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLP
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The second part of the elective course Environmental Economics covers the economic fundamentals and the topic environmental policy.

### **ESR3504 - Elective C: Business and Corporate Ethics - Part 2**

ID	ESR3504
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The second part of the elective course Business ethics covers the importance of the ethics and the global economic circumstances of the action of enterprises and entrepreneurs.

<b>GMT3502 - Elective B: International Trade - Part 1</b>	
ID	GMT3502
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Language	English and German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Foreign trade
Responsible:	Freitag, Ulrich; Manthey, Manfred
Catalog Entry	This course covers the process of internationalization for companies, international marketing and foreign trade financing.
Content	The course contains the following main topics:  1. The process of internationalization for companies:

	<p>exporting, importing, license business, BOT-contracts, counter trade, forms of investment in foreign countries (joint venture, mergers, acquisitions), contract manufacturing, risk management in foreign trade</p> <ol style="list-style-type: none"> <li>2. International Marketing: market research for foreign markets, international product, price, distribution, communication and service policy</li> <li>3. Foreign trade financing: international payment transactions, documentary collection, letter of credit, bank guarantees in foreign trade, foreign exchange trade, hedging, forms of foreign trade financing, export credit insurance.</li> </ol>
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### GMT3504 - Elective B: Bank Management - Part 1

ID	GMT3504
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Banking Investment fund Stocks Capital market Loan security
Catalog Entry	<p>Banking Management covers a broad field. The products of banking are often invisible and intangible, but have impacts on many different business areas (e.g. law and regulations, finance, marketing, organization). The continuous changes in banking with respect to technology, regulations, risks and competition present challenges which a bank manager must solve. A broad knowledge base and good skills are needed to meet these challenges. The course covers all relevant topics of banking business with strong emphasis on the risks, particularly interest and default risks. The course is subdivided in 4 parts:</p> <ul style="list-style-type: none"> <li>• The Banking System (Structure and Functions of a Bank, Regulations of Money and Banking).</li> <li>• Bank Services (Payment Transactions; Deposit Services; Non-deposit Investment Products in</li> </ul>

	<p>Banking; Bank Lending – Policies, Procedure and Case Studies; Agency Business).</p> <ul style="list-style-type: none"> <li>• Banking Policy and Bank Marketing Strategy (Banking Policy; Bank Marketing Strategy).</li> <li>• Bank Performance, Risk Management and Portfolio Management.</li> </ul>
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### **GMT3506 - Elective B: Management of the Industrial Enterprise - Part 1**

ID	GMT3506
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Production Planning Product program Procurement Process Product innovation Quality Management
Catalog Entry	The course contains the following main topics: a brief history of production, payment systems, methods of production, investment planning, material resource planning, capacity planning, industrial research and design, planning for innovation, program planning, outsourcing, productions planning and scheduling and quality management.

### **GMT3508 - Elective B: Management of the Retail Enterprise - Part 1**

ID	GMT3508
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration



Pedagogical Approach	Lecture
Key words	Retail Wholesale Service Merchandising
Catalog Entry	This course includes, the basics of retailing in particular the company form and functions, problems relating to competition law, decision making in retail/wholesale (purchasing, warehousing, pricing, advertising, service provision), information and controlling systems.

**LAW3501 -**

**LAW3503 -**

### **Semester 6**

#### **ACC3502 - Auditing (LN 7)**

ID	ACC3502
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Responsible:	Britzelmaier, Bernd; Neumann, Jürgen
Catalog Entry	This course makes the students familiar with the special aspects of auditing. Suggested topics are: audit planning, audit process, Financial Statement audits and the internal auditing as a management instrument.
Content	<ol style="list-style-type: none"> <li>1. Fundamentals of (internal) auditing</li> <li>2. Audit planning</li> <li>3. Audit process</li> <li>4. Financial Statement audits</li> <li>5. Internal auditing as a management instrument</li> </ol>

	6. Other audits (in extracts)
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<b>ACC3503 - Data Processing in an accounting environment (LN 8)</b>	
ID	ACC3503
Level	Advanced Level I
Credits	2 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture
Key words	SAP Accounting Information Management ERP Systems
Responsible:	Britzelmaier, Bernd; Morelli, Frank
Catalog Entry	This course provides the basic concepts of software application systems in an accounting environment. One part of course are case studies.

<b>ACC3504 - Consolidated financial statements (LN 9)</b>	
ID	ACC3504
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
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture

Key words	Consolidated financial statements Consolidation
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	

### **CON3503 - Data Processing and Controlling (LN 8)**

ID	CON3503
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	XBRL Data Modelling IT-Controlling Software development
Responsible:	Britzelmaier, Bernd
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 modeling.

### **ECO3504 - Economics Workshop**

ID	ECO3504
Level	Advanced Level I

Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Responsible:	Wienert, Helmut
Catalog Entry	Within this seminar the students have to work on current economic issues. The students have to submit a term paper and they have to make a presentation about it in classroom.
Usability in other courses	

### **FIN3501 - Corporate Finance (LN 7)**

ID	FIN3501
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
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
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<b>GMT3501 - Strategic Management</b>	
ID	GMT3501
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLR/PLH
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
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>
Content	<p>The term "Strategy" means different things to different people depending upon the size of a company, prevalent time horizon, environmental situation etc. Nonetheless, a starting situation, an end scenario and the way in which these two situations are bridged remain the essentials of the strategic management process. We will approach the overall problem from a processual standpoint. The main question in the strategic development process - formulation, communication, implementation and review - will be addressed in a chronological sequence. The answers to the ensuing questions will be developed with the assistance of a number of analytical instruments which structure and simplify the situation, thus enabling alternative solutions to be found and evaluated. These instruments constitute a tool-kit which can be applied to all possible combinations of companies and environments. However, it should be recognised that because of complexity of the strategic management task no</p>

	"standard solutions" are available
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**GMT3503 - Elective B: International Trade - Part 2**

ID	GMT3503
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	English and German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Foreign trade
Responsible:	Freitag, Ulrich; Manthey, Manfred
Catalog Entry	This course covers the process of internationalization for companies, international marketing and foreign trade financing.
Content	<p>The course contains the following main topics:</p> <ol style="list-style-type: none"> <li>1. The process of internationalization for companies: exporting, importing, license business, BOT-contracts, counter trade, forms of investment in foreign countries (joint venture, mergers, acquisitions), contract manufacturing, risk management in foreign trade</li> <li>2. International Marketing: market research for foreign markets, international product, price, distribution, communication and service policy</li> <li>3. Foreign trade financing: international payment transactions, documentary collection, letter of credit, bank guarantees in foreign trade, foreign exchange trade, hedging, forms of foreign trade financing, export credit insurance.</li> </ol>

**GMT3505 - Elective B: Bank Management - Part 2**

ID	GMT3505
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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
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Banking Investment fund Stocks Capital market Loan security
Catalog Entry	<p>Banking Management covers a broad field. The products of banking are often invisible and intangible, but have impacts on many different business areas (e.g. law and regulations, finance, marketing, organization). The continuous changes in banking with respect to technology, regulations, risks and competition present challenges which a bank manager must solve. A broad knowledge base and good skills are needed to meet these challenges. The course covers all relevant topics of banking business with strong emphasis on the risks, particularly interest and default risks. The course is subdivided in 4 parts:</p> <ul style="list-style-type: none"> <li>• The Banking System (Structure and Functions of a Bank, Regulations of Money and Banking).</li> <li>• Bank Services (Payment Transactions; Deposit Services; Non-deposit Investment Products in Banking; Bank Lending – Policies, Procedure and Case Studies; Agency Business).</li> <li>• Banking Policy and Bank Marketing Strategy (Banking Policy; Bank Marketing Strategy).</li> <li>• Bank Performance, Risk Management and Portfolio Management.</li> </ul>

### **GMT3507 - Elective B: Management of the Industrial Enterprise - Part 2**

ID	GMT3507
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
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Production Planning Product program Procurement Process Product innovation Quality Management
Catalog Entry	The course contains the following main topics: a brief history of production, payment systems, methods of production, investment planning, material resource planning, capacity planning, industrial research and design, planning for innovation, program planning, outsourcing, productions planning and scheduling and quality management.

<b>GMT3509 - Elective B: Management of the Retail Enterprise - Part 2</b>	
ID	GMT3509
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
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Retail Wholesale Service Merchandising
Catalog Entry	This course includes, the basics of retailing in particular the company form and functions, problems relating to competition law, decision making in retail/wholesale (purchasing, warehousing, pricing, advertising, service



	provision), information and controlling systems.
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<b>GMT3511 - Management Seminar</b>	
ID	GMT3511
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
Discipline	Business Administration
Pedagogical Approach	Project Course

<b>TAX3504 - Principles of the German Tax Balance Sheet (LN 6)</b>	
ID	TAX3504
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
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.

<b>TAX3505 - Taxation of Companies (LN 6)</b>	
ID	TAX3505
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Britzelmaier, Bernd
Catalog Entry	This course provides the specific characteristic of the taxation of partnerships and corporations.

### **Semester 7**

<b>CON4999 - Study Abroad Module</b>	
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"> <li>• a study abroad</li> <li>• the internship in a foreign country of at least 100 working days</li> <li>• a short internship of at least 10 weeks abroad</li> <li>• the completion of the thesis in a foreign country</li> </ul>
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"> <li>• a study abroad</li> <li>• the internship in a foreign country of at least 100 working days</li> <li>• a short internship of at least 10 weeks abroad</li> <li>• the completion of the thesis in a foreign country</li> </ul>
Miscellaneous	Prior and after the study abroad module it should be approved by the program director.

## Semester 8

<b>ACC4501 - Seminar II (LN 12)</b>	
ID	ACC4501
Level	Advanced Level II
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Consolidated financial statments IFRS Financial Statement Accounting
Responsible:	Eidel, Ulrike; Schmidtmeier, Susanne
Catalog Entry	During the seminar the students have to apply the knowledge form the former courses on questions in the areas of external accounting, which are related to the practice.

<b>ACC4502 - Projectwork/Case studies (LN 13)</b>	
ID	ACC4502
Level	Advanced Level II
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLR/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Project Course
Key words	Teamwork Project work Case studies

Responsible:	Britzelmaier, Bernd; Eidel, Ulrike; Schmidtmeier, Susanne; Joos-Sachse, 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.

### **COL4999 - Scientific Colloquium**

#### **CON4501 - Corporate planning (LN10)**

ID	CON4501
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
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>

#### **CON4502 - Investment Control (LN 10)**

ID	CON4502
Level	Advanced Level I
Credits	3 Credits
Hours per week	2

Frequency	Every Semester
Kind of Examination	PLK
Examination time	30 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Catalog Entry	This course covers the different methods to evaluate the chances and risks of investments. The students are able to apprise investments independently.

### **CON4503 - Elective: Strategic Controlling (LN 11)**

ID	CON4503
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLR/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Catalog Entry	This course provides an overview over the strategic controlling. The students work on case studies focusing current topics.
Content	<ul style="list-style-type: none"> <li>• Balanced Scorecard</li> <li>• Usage of portfolio techniques for developing strategies</li> <li>• empirical research on targets and methods of cost accounting</li> <li>• value based controlling (f. ex. CFROI, EVA, MVA)</li> </ul>

### **FIN4501 - Electiv: Financial Markets Financing (LN 11)**

ID	FIN4501
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Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Responsible:	Britzelmaier, Bernd
Catalog Entry	The course capital market financing makes the students familiar with the special aspects of corporate finance and the capital markets.
Content	<ul style="list-style-type: none"> <li>• Equities and Equity Markets</li> <li>• Initial Public Offerings</li> <li>• Stock Markets and Stock Markets Trading</li> <li>• Investor Relations</li> <li>• Company Bonds and Debt Markets</li> <li>• Company Rating</li> <li>• Characteristics of company bonds</li> <li>• Special types of company bonds</li> </ul>

<b>FIN4502 - Elective: Corporate and Financial Analysis (LN 11)</b>	
ID	FIN4502
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLR/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Responsible:	Britzelmaier, Bernd; Eidel, Ulrike

Catalog Entry

This course provides the students the skills to able to analyze the consolidated financial statements, the management report and other key company data, which are published. Students have the ability form an opinion about the economical situation of the enterprise.

**ORA4997 - Oral Examination**

**THE4997 - Thesis**