

MODUL GUIDE

All Degree Programs
Bachelor of Science
Faculty of Economics

for the Bachelor's Degree Programs

- Business Administration
- Business Administration Dual
- Business Administration Taxes Dual
- Business Administration (Part-time study) for VWA graduates
 - Marketing and International Business
 - Entrepreneurship
 - Industrial Engineering
 - Civil and Industrial Engineering
 - Industrial Ceramic Engineering

Status: February 2024

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Explanations on the Individual Module Types

Compulsory Modules

<u>Compulsory modules</u> are modules that are mandatory for all students to take. Compulsory modules must be completed successfully in order to graduate. The compulsory modules generally teach basic knowledge.

ECTS credits are awarded for compulsory modules.

Specialization Modules

<u>Specialization modules</u> are modules that students choose from a specific catalog of subjects. Their content usually builds on the basic knowledge taught in the compulsory modules. Students acquire in-depth knowledge in selected areas of specialization.

ECTS credits are also awarded for specialization modules. These modules comprise twice the number of semester hours as compulsory modules or electives. Specialization modules must be completed successfully to achieve the degree objective.

Electives

<u>Electives</u> are modules that students choose from a specific range of subjects. They complete the bachelor's curriculum by allowing for the acquisition of additional language skills or by complementing the content of the specialization modules based on specific subject matters, for example. The electives curriculum frequently includes so-called "soft skills".

ECTS credits are awarded for electives. These modules are essential in order to successfully obtain a degree.

Optional Modules (Voluntary)

<u>Optional modules</u> are modules that students can take on a purely voluntary basis. These are additional modules for which no ECTS points are awarded. Upon graduation, students may request a summary of their voluntary benefits with their transcript documents. Taking an optional module is not required for the successful completion of a degree.

I. COMPULSORY MODULES (Using the "Business Administration" Program as an Example)*

								Sem	ester /	sws						
Code-	Modulbezeichnung	1	١.		2.		3.		4.		5.			6).	
Nr.	3	SWS	Α	SWS		SWS		SWS	Α	SWS	Α		SWS	Α		
		K	S	K	S	K	S	K	S	K	S		K	S		
BPBWL	Einführung in die Betriebswirtschaftslehre	4	5													
BPVW1	Volkswirtschaftslehre I (Mikroökonomie)	64 4	86 5													l l
DEVVVI	VOIRSWITSCHARSIEFITE T (IVIRLOOKOHOTTIE)	64	86													l l
BPREW	Einführung in das Rechnungswesen	4	5													
	· ·	64	86													
BPGKL	Grundlagen der Kosten- und Leistungsrechnung	4	5									ER				
BPMA1	Mathematik I	64	86 5									ST				
DI WAI	ived chiada i	64	86									Ш				
BPEN1	Business English I	4	5									ш				
		64	86		_							SS				
BPMAG	Marketinggrundlagen			4	5							ΩN				
BPPUO	Personal und Organisation			64	86 5							⋖				<u> </u>
	,			64	86							SL				ш
BPSTA	Statistik			4	5							Ν			SE	B
BPVW2	Volkswirtschaftslehre II (Makroökonomie / Angewandte Wirtschaftspolitik)			64 4	86 5							_			۲	AR
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				64	86							H H			JE	EL
BPJAB	Jahresabschluss			4	5							Z			R O.	Ŧ
BPFI1	Finanzierung und Investition I			64	86	4	5								PR	ပ
DETT	i manzierung und investition i					64	86					\neg				⋖
BPST1	Steuern I (Einführung / Einkommensteuer)					4	5					ST				В
						64	86					ш				l l
BPCON	Einführung in das Controlling					4	5					СН				
BPWAT	Einführung in die wissenschaftlichen Arbeitstechniken					64 4	86 3					S				
Di Wi	Elitaria di gili die Vicconscriationo i 7 aboliotectimino i					64	26					KT				
BPRE1	Recht I (BGB)							4	5			⋖				
								64	86			P.R				
BPUFÜ	Unternehmensführung (Corporate Management)									4	5					
BPWIN	Grundlagen der Wirtschaftsinformatik und der Digitalen Transformation									64 4	86 5					
D. VVIIV	or an august dos Willocharton normanicana des Digitales Mariolomation									64	86					
BPRE2	Recht II (Arbeitsrecht / Handels- und Gesellschaftsrecht)									4	5					
										64	86					
BPPJM	Projektmanagement												4	3		
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^{*} Study plans of other degree programs in accordance with the examination regulations

Deutsch	Englisch
Modulbezeichnung	Module name
Semester / SWS	Semester / semester hours
SWS	Semester hours
Einführung in die Betriebswirtschaftslehre	Introduction to Business Administration
Volkswirtschaftslehre I (Mikroökonomie)	Economics I (Microeconomics)
Einführung in das Rechnungswesen	Introduction to Accounting
Grundlagen der Kosten- und Leistungsrechnung	Basics of Cost Accounting
Mathematik I	Mathematics I
Business English I	Business English I
Marketinggrundlagen	Marketing Basics
Personal und Organisation	Human Resources and Organization
Statistik	Statistics
Volkswirtschaftslehre II (Makroökonomie / Angewandte	Economics II (Macroeconomics / Applied Economic Policy)
Wirtschaftspolitik)	
Operations Management	Operations Management
Jahresabschluss	Annual Accounts
Finanzierung und Investition I	Financing and Investment I
Steuern I (Einführung/Einkommenssteuer)	Taxes I (Introduction / Income Tax)
Einführung in das Controlling	Introduction to Controlling
Einführung in die wissenschaftlichen Arbeitstechniken	Introduction to Scientific Working Techniques
Recht I (BGB)	Law I (German Civil Code)
Unternehmensführung (Corporate Management)	Corporate Management
Grundlagen der Wirtschaftsinformatik und der Digitalen	Fundamentals of Business Informatics and Digital
Transformation	Transformation
Recht II (Arbeitsrecht / Handels- und Gesellschaftsrecht)	Law II (Labor Law / Commercial and Company Law)
Projektmanagement	Project Management
PRAKTISCHE STUDIENPHASE/AUSLANDSSEMESTER	PRACTICAL STUDY PHASE / SEMESTER ABROAD
PROJEKTPHASE	PROJECT PHASE
BACHELORARBEIT	BACHELOR THESIS

Module	Workload	Credits	Seme			quency offered	Duration	
BPBWL	150 h	5	1	st semester	Eac	Each semester 1 s		
Course co	mponents		Contact time Independer			Planned group size		
Lecture		4 semeste		86 h		60 students		
		hours / 64	h					
Teaching I	anguage							
German/En	glish							
Module us	ed in (degree pro	gram)						
⊠ Pacholo	r's degree progra	m: Ducinoss	Administ	tration				
△ Dacrieic	i s deglee plogla	III. Dusiliess	Aummo	lialion				
Bachelo	r's degree progra	m: Business	Administ	tration Dual				
⊠ Racheld	r's degree progra	m: Rusinass	Δdminis	etration _ Tayos	Dual			
△ Dacricio	i s degree progra	III. Dusiliess	Adminis	oli alion — Taxos	Duai			
Bachelo	r's degree progra	m: Business	Administ	tration (Part-tim	e study)	for VWA graduates		
□ Racheld	r's degree progra	m: Marketing	and Inte	arnational Rusin	222			
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Bachelo	r's degree progra	m: SME Man	agemen	t and Entrepren	eurship			
⊠ Bachelo	r's degree progra	m: Civil and I	ndustria	l Engineering				
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Technical expertise:

- After completing the module units, students will be able to present the basic decisions in business and business research methods.
- They will be able to define the sub-areas of business management and describe their interplay.
- They will be able to recognize and analyze problems in business administration and develop proposals for solutions.
- They will know the requirement and the challenges of the theory-to-practice transfer.

Methodological skills:

- Students will be able to improve their problem solving, transfer and analytical skills.
- They will know the epistemological and scientific methods of the subject.

Social skills:

- Students will develop their teamwork and collaboration skills.

☑ Bachelor's degree program: Industrial Ceramic Engineering

- They will develop their discussion and argumentation skills in relation to given content.

Self-competence:

- Taking this module promotes self-management skills such as independent learning skills and effective time management in preparation for the exam.

- The module helps students to develop an ethical awareness of the social responsibility of market players, in particular of companies and consumers.

Contents

Selected topics of introduction to the subject of business administration, especially from the following areas:

- Basic concepts of business administration (incl. the principle of economic efficiency, competition, market forms)
- Overview of basic business functions (especially investment, financing, organization, human resources, marketing, procurement, production, logistics, accounting, controlling)
- Examination of basic business decisions (incl. target systems, location decisions, legal forms of companies)
- Overview of the fundamental issues of corporate management (incl. the strategic planning process, strategic management methods)
- Introduction to business ethics issues
- Business administration as a science (incl. business administration as a theoretical and applied science; basic concepts of the philosophy of science; history of the subject)
- Schools of thought and theoretical approaches in business administration (e.g., production factor-oriented business
 administration according to Erich Gutenberg; institutional economics-oriented business administration according to
 Ronald Coase; behavioral science-oriented business administration according to the St. Gallen management
 model)

Teaching formats

Lectures with presentation, discussion, exercise elements.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Sibylle Treude

Lecturers:

Teaching staff of the faculty, assistant lecturers

- Capaul, Roman; Steingruber, Daniel: Betriebswirtschaft verstehen. Das St. Galler Management-Modell.
- Hutzschenreuter, Thomas: Allgemeine Betriebswirtschaftslehre. Grundlagen mit zahlreichen Praxisbeispielen.
- Jung, Hans: Allgemeine Betriebswirtschaftslehre
- Kornmeier, Martin: Wissenschaftstheorie und wissenschaftliches Arbeiten. Eine Einführung für Wirtschaftswissenschaftler.
- Schierenbeck, Henner; Wöhle, Claudia B.: Grundzüge der Betriebswirtschaftslehre.

- Thommen, Jean-Paul; Achleitner, Ann-Kristin: Allgemeine Betriebswirtschaftslehre. Umfassende Einführung aus managementorientierter Sicht.
- Vahs. Dietmar; Schäfer-Kunz, Jan: Einführung in die Betriebswirtschaftslehre, latest edition
- Wöhe, Günter; Döring, Ulrich: Einführung in die Allgemeine Betriebswirtschaftslehre.

Module no.	Workload	Credits	Credits Study semester		Fred	quency offered	Duration
BPBWL	150 h	5	1st se	mester	Eacl	h semester	1 semester
Course components		Contact t	Contact time Independen		study Group size		
Seminar		4 semeste hours / 64	••	86 h		30 students	
Teaching la English	nguage						
Modulo uco	d. ! . / d						
woule use	d in (degree pro	gram)					
□ Bachelo	or's degree progr	ram: Busines					
□ Bachelo	, , ,	ram: Busines					
□ Bachelo	or's degree progr	ram: Busines ram: Busines	s Admin	istration Dual	s Dual		
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Technical expertise:

- Students will be able to illustrate basic business decisions and adequate research methods.
- Students will be able to define and describe business functions and disciplines as well as the interplay of such.
- Students will be able to identify and analyze business problems and develop proposals for solutions.
- Students will be aware of the challenges of theory-to-practice transfer.

Methodological skills:

- Students will be enabled to improve their abilities in problem-solving, academic transfer and analysis.
- Students will know the specific epistemological framework and methods.

Social skills:

- Students will develop their competencies in collaboration and teamwork.
- Students will build skills in debating and discussing about given topics.

Self-competence:

- The module promotes self-management skills. For instance, in regard to independent studying and time-management in preparation for the exam.
- The module contributes to the development of an ethical consciousness in regard to the social responsibility of market players, in particular companies and consumers.

Contents:

Selection of topics:

- Business Administration as a science (theoretical and practical perspectives, theoretical foundations, history of business administration)
- Key terms, components and objectives of business administration (e.g., the economic principle, competition, market forms)
- Overview of basic business functions (in particular finance, investment, organization, HR, marketing, procurement, production, logistics, accounting, controlling).
- Initial management decision (e.g., location decisions, objectives, legal forms of organizations)
- Management basics (e.g., the planning process, strategic management)
- Introduction of business and corporate ethics
- Schools of thought and theories of business administration (e.g., production factors, institutionalization, behavioral theories)

Teaching tools

Blackboard/whiteboard, presentations, scripts, text-based information, tasks, case studies, discussions

Teaching formats

Seminar with speeches, presentations, discussions and working tasks

Requirements

Formal: Students of Bachelor program (MIB)

Content: No requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed examination

Weight of the grading

According to the ECTS credits

Module representative and lecturers

Module representatives:

Prof. Dr. Sibylle Treude

Lecturers:

- Prof. Dr. Andreas Hesse
- Teaching staff of the faculty

Additional Information

Literature list

- Bryman, A. (2016). Social research methods. Oxford University Press.
- Capaul, Roman; Steingruber, Daniel: Betriebswirtschaft verstehen. Das St. Galler Management-Modell.
- Bryman, A. (1991). "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders," Business Horizon, July-August, 39-48.
- Drucker, P., The Practice of Management, Harper, New York, 1954.
- Hesse, A. & Höhmann, K. (2019). Management Basics Introduction to ABWL. Litello-Verlag Bonn.
- Hutzschenreuter, Thomas: Allgemeine Betriebswirtschaftslehre. Grundlagen mit zahlreichen Praxisbeispielen.
- Kornmeier, Martin: Wissenschaftliches Schreiben leicht gemacht für Bachelor, Master und Dissertation.

- Kornmeier, Martin: Wissenschaftstheorie und wissenschaftliches Arbeiten. Eine Einführung für Wirtschaftswissenschaftler.
- Ries, E. (2017). The Lean Startup. How today's entrepreneurs use continuous innovation to create radically successful businesses. Currency International Edition.
- Schierenbeck, Henner; Wöhle, Claudia B.: Grundzüge der Betriebswirtschaftslehre.
- Thommen, Jean-Paul; Achleitner, Ann-Kristin: Allgemeine Betriebswirtschaftslehre. Umfassende Einführung aus managementorientierter Sicht.
- Wöhe, Günter; Döring, Ulrich: Einführung in die Allgemeine Betriebswirtschaftslehre.

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Module	Workload	Credits	Seme			quency offered	Duration
BPVW1	150 h	5	1st sen			h semester	1 semester
Course co	nponents	Contact t		Independent s	tudy	Planned group size	
Lecture		4 semeste hours / 64	-	86 h		60 students	
Teaching Is	anguage	110013 / 04	111				
German	990						
Module us	ed in (degree pro	gram)					
⊠ Bachelo	r's degree progra	ım: Business	Administ	tration			
⊠ Bachelo	r's degree progra	ım: Business	Administ	tration Dual			
Bachelo	r's degree progra	ım: Business	Administ	tration – Taxes D	ual		
□ Bachelo	r's degree progra	ım: Business	Administ	tration (Part-time	study) for VWA graduates	
Bachelo ■ Bachelo	r's degree progra	ım: Marketino	and Inte	ernational Busine	SS		
	r's degree progra	Ĭ	•			1	
	r's degree progra		•	·	J J		
	r's degree progra		•	•			
	r's degree progra	ım: industriai	Ceramic	Engineering			
•	utcome / skills	. da ata abas d	d bassa ba	and a language day of the con-	c 11 c	- II in a series - De eile ee	
•				•		ollowing areas: Basic q	
	the object of mic					et, and price theories. T	ney snould also be
able to appi	y the models of h	nicroeconom	ics to rea	i-ille cases ill ecc	JIIOIIII	US .	
Contents							
I. Th	e object of micro	economics					
II. Co	nsumer theory						
	eory of the firm						
IV. Ma	rket and market	forms					
V. Pr	ce formation in g	oods markets	S				
VI. La	bor and capital m	arkets					
Teaching f							
	th presentation, o	liscussion, ar	nd exercis	se elements.			
Requireme							
	requirements						
	requirements						
	xamination						
Written exa							
-	nts for the awar	d of credits					
Passed mo							
weight of t	he grade in the	final score					
3	_						

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Mark O. Sellenthin

Lecturers:

Prof. Dr. Mark O. Sellenthin, Prof. Dr. Margareta Teodorescu

- Bartling, H. / Luzius, F., Grundzüge der Volkswirtschaftslehre.
- Bofinger, P., Grundzüge der Volkswirtschaftslehre
- Mankiw, Taylor; Grundzüge der Volkswirtschaftslehre.
- Schumann, J./ Meyer, U./ Ströbele, W., Grundzüge der mikroökonomischen Theorie.
- Varian, H. R., Grundzüge der Mikroökonomik.
- Woll, A., Volkswirtschaftslehre.

Module	Workload	Credits	Semes	ster	Fred	quency offered	Duration	
BPREW	150 h	5	1st sem	nester	Each semester		1 semester	
Course cor	mponents	Contact ti	-	Independent st	udy	Planned group size		
Lecture		4 semeste		54 h		60 students		
To do all all		hours / 64						
Tutorial		2 semeste hours / 32						
Teaching la	anguaga	Hours / 32	П					
German	aliguaye							
□ Bachelo	r's degree progra	m: Business	Administr	ration Dual				
Bachelo ■ Bachelo Bachelo ■ Bachelo Bac	r's degree progra	m: Business	Administr	ration – Taxes Du	ıal			
☐ Bachelo	r's degree progra	m: Business	Administr	ration (Part-time s	study) for VWA graduates		
Bachelo	r's degree progra	m: Marketing	and Inte	rnational Busines	ss			
⊠ Bachelo	r's degree progra	m: SME Man	agement	and Entrepreneu	ırship)		
⊠ Bachelo	r's degree progra	m: Civil and I	ndustrial	Engineering				
⊠ Bachelo	r's degree progra	m: Industrial	Engineer	ing				
⊠ Bachelo	r's degree progra	m: Industrial	Coromio	Engineering				

By the end of the module, students should know the importance of accounting for a company as a whole as well as the importance of bookkeeping to ensure a functioning accounting system. Considering the normative foundations of commercial bookkeeping, students will be able to independently open and close stock accounts as well as profit and loss accounts, to post goods, merchandize, and payment transactions, and to perform postings in the personnel area, among other things. Students will also be able to deal with accounting evaluations and to understand their meaning.

Skills

This course teaches the basic knowledge of how business accounting is structured and how it works. The goal is to lay the foundation for understanding the interrelationships of the various accounting sub-areas (technical expertise).

Students will be able to interpret simple business transactions as flows of money and goods (analytical ability) and represent them in financial accounting in a sound manner (practical ability). In addition, students will understand the systematic nature of a financial statement (cognitive ability) and be able to plan and create a simple financial statement (practical ability). Finally, students eill understand the interrelationships between accounting and other operational areas (cognitive ability) as well as the interrelationships between different accounting variables (cognitive ability)

Contents

Lecture

- Basics: accounting functions and areas; bookkeeping as part of accounting
- Legal basis of bookkeeping and recording obligations under commercial and tax law
- Bookkeeping techniques: inventory, stocktaking, balance sheets, stock accounts, and profit and loss accounts, among others
- Posting to fixed assets: including depreciation and amortization, low-value assets, and sale of assets
- Posting value added tax (VAT): including the nature of VAT, posting, and balancing
- Postings in current assets: including private withdrawals/private deposits, purchasing area, sales area
- Annual accounts: including accruals and deferrals (other receivables; other liabilities, accrued income, deferred income, accruals and deferrals), valuation of receivables (e.g. valuation allowances)
- Posting in the personnel area: incl. social security contributions, salaries, and advances
- Reading and understanding business management analyses, industry comparisons, and cash flow statements

Tutorial

Case studies and practical cases on external accounting

Teaching formats

Lectures with presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Jürgen Mertes

Lecturers:

Prof. Dr. Jürgen Mertes, assistant lecturers

- Bornhofen, M.: Buchführung 1;
- Schmolke, S./Deitermann, M.: Industrielles Rechnungswesen;
- Weber, J./Weißenberger, B.: Einführung in das Rechnungswesen: Bilanzierung und Kostenrechnung.

Basics o	of Cost Accou	inting					
Module Workload		Credits	Credits Semester		Frequ	ency offered	Duration
BPGKL	150 h	5	1st seme	ester	Each semester		1 semester
Course co	mponents	Contact t	ime	Independent	study	Planned group size	•
Lecture		4 semeste / 64 h		54 h		60 students	
Tutorial		2 semeste / 32 h	er hours				
Teaching German	language						
Modula us	sed in (degree n	rogram)		1		1	

Module used in (degree program)

X	Bachelor's	degree	program:	Business	Administration

- ☐ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- □ Bachelor's degree program: Civil and Industrial Engineering
- ☑ Bachelor's degree program: Industrial Engineering
- ☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome / skills

After completing the module, students will be equipped with the technical expertise of knowing the functions and subareas of internal accounting. They will be able to put theoretical procedures and methods into practice. Social skills will be developed by working on exercises in learning groups. Thinking in business categories and contexts will also be trained.

Contents

Lecture

- I. Cost accounting as a sub-area of accounting
- II. Basics of cost accounting
- III. Basic concepts of accounting
- IV. Cost type accounting
- V. Cost center accounting
- VI. Cost unit accounting and product costing types
- VII. Short-term income statement

Tutorial

Case studies on cost accounting

Teaching formats

Lectures with presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Andreas Mengen

Lecturers:

• Prof. Dr. Andreas Mengen; assistant lecturers, assistant professors

- Weber, Jürgen u. Weißenberger, Barbara: Einführung in das Rechnungswesen.
- Schweitzer, Marcel und Küpper, Hans-Ulrich: Systeme der Kosten- und Erlösrechnung.

Mathematic	s l						
Module	Workload	Credits	Seme	ster	Fred	quency offered	Duration
BPMA1	150 h	5	1st ser	nester	Eacl	n semester	1 semester
Course comp Lecture	onents			Independent st 86 h	tudy	Planned group size 60 students	
Teaching lang	guage						
Module used	in (degree progr	am)					
⊠ Bachelor's	degree program	: Business Ac	dminist	ration			
⊠ Bachelor's	degree program	: Business Ac	dminist	ration Dual			
☑ Bachelor's	degree program	: Business Ac	dminist	ration – Taxes Du	ual		
☐ Bachelor's	degree program	: Business Ac	dminist	ration (Part-time	study)	for VWA graduates	
⊠ Bachelor's	degree program	: Marketing a	nd Inte	ernational Busines	SS		
⊠ Bachelor's	degree program	։ SME Manaç	gement	t and Entrepreneu	urship		
☐ Bachelor's	degree program	: Civil and Inc	dustrial	Engineering			
	degree program						
	degree program						
		- Industrial Ce	- Taillio	Lingineering			
areas: element	ng this module, s tary basics, pow	ers, roots, log	arithm	•	inequa	thematical knowledge alities, differential calcu uations.	•
Content							
	s: numbers and ions and their gr		ems, po	owers, roots, loga	rithms	s, solving equations and	d inequalities
 Differ 	ential calculus a	nd its econom	nic app	lication			
Funct	ions with severa	ıl unknowns (p	oartial	differentiation)			
	trained optimizat			P			
•	al calculus and i r algebra and sy		• •				
	ls: PowerPoint, I		·				
Teaching form	nats						

Lectures with presentation, discussion, exercise elements.

Requirements

Formal: no requirements

Content: no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Mark Sellenthin

Lecturers:

Prof. Dr. Mark Sellenthin, Prof. Dr. Margareta Teodorescu

Literature list:

- Sellenthin, M.: Volkswirtschaftslehre mathematisch gedacht, Springer Verlag, last edition.
- Matthäus & Matthäus: Mathematik für BWL-Master, Vieweg + Teubner, Wiesbaden, last edition.
- Schwarze: Mathematik für Wirtschaftswissenschaftler, Band 1, 2 und 3, last edition.

Module	Workload	Credits	Seme	ster	Fred	quency offered	Duration	
BPMAV	210 h	8	1st ser	mester	Eac	h semester	1 semester	
Course comp Lecture	onents	Contact time 6 semester hours		Independent study 120 h		Planned group size 20 students		
		/ 96 h						
Teaching langer	guage							
Module used i	n (degree progra	m)						
☐ Bachelor's o	legree program:	Business A	dministra	ation				
□ Bachelor's o	legree program:	Business A	dministra	ation Dual				
☐ Bachelor's o	legree program:	Business A	dministra	ation – Taxes Du	al			
⊠ Bachelor's o	legree program:	Business A	dministra	ation (Part-time s	tudy) f	or VWA graduates		
☐ Bachelor's o	legree program:	Marketing a	nd Inter	national Business	6			
☐ Bachelor's o	legree program:	SME Manag	gement a	and Entrepreneu	rship			
	legree program:	·		·	·			
	legree program:							
	legree program:	industriai C	eramic c	ingineering				
areas: elemen	ng this module, tary basics, pov	vers, roots, l	ogarithn	•	d ineq	mathematical knowled ualities, differential cald uations.	•	
Contents	s: numbers and	number sys	tems no	owers, roots, logs	irithms	s, solving equations and	d inequalities	
Contents • Basic	es: numbers and tions and their g	•	tems, po	owers, roots, loga	ırithms	s, solving equations and	d inequalities	
Contents Basic Func		raphs	•	•	ırithms	s, solving equations and	d inequalities	
Contents Basic Func Differ Func	tions and their grential calculus a tions with severa	raphs nd its econo al unknowns	mic app (partial	differentiation)			d inequalities	
Contents Basic Func Differ Func Cons	tions and their grential calculus a tions with severa trained optimiza	raphs nd its econo al unknowns tion methods	mic app (partial s (graph	olication differentiation) -oriented solution	n meth	od, Lagrange method)	·	

Teaching formatsLectures with presentation, discussion, and exercise elements.

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Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Mark Sellenthin

Lecturers:

Prof. Dr. Mark Sellenthin

Literature list:

- Sellenthin, M.: Volkswirtschaftslehre mathematisch gedacht, Springer Verlag, last edition.
- Matthäus & Matthäus: Mathematik für BWL-Master, Vieweg + Teubner, Wiesbaden, last edition.
- Schwarze: Mathematik f

 ür Wirtschaftswissenschaftler, Band 1, 2 und 3, last edition.

Busines	s English I						
Module	Workload	Credits	Study s	emester	Frequ	ency offered	Duration
BPEN1	150 h	5	1. seme	ster	Each	semester	1 semester
Course components		Contact t	ime	Independent	nt study Group size		
Seminar		2 semeste	er hours	86 h		20 students	
		/ 32 h					
Tutorial		2 semeste	er hours				
		/ 32 h					
Teaching	language						
English	·····guage						
Module us	sed (degree prog	gram)		1			
Bachel	or's degree prog	ram: Busines	s Adminis	tration			
□ Bachel	or's degree prog	ram: Busines	s Adminis	tration Dual			
Bachel	or's degree prog	ram: Busines	s Adminis	tration – Taxes	Dual		
☐ Bachel	or's degree prog	ram: Busines	s Adminis	tration (Part-tim	e study) for VWA graduates	
Bachel	or's degree prog	ram: Marketir	ng and Int	ernational Busir	ness		
Bachel	or's degree prog	ram: SME Ma	anagemer	nt and Entreprer	neurship		
Bachel	or's degree prog	ram: Civil and	d Industria	al Engineering			

Students are divided into small groups based on the results of an English language placement test given at the start of the semester. The module is split into two components, business vocabulary and business communication.

On successful completion of Business English I, participants should have reached a minimum level of B2, however, this is dependent on their respective language level on entry.

Students should also have developed:

- confidence in using the English language in business situations.
- their vocabulary for working in an English-speaking environment.
- skills in reading texts related to business issues.

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

- speaking, listening and writing skills in business English.
- their overall ability to communicate in English in business settings.

Self-competence:

Communication, problem solving, group work, information retrieval, time management

Contents:

- 1. Company culture, departments and organizational structures
- 2. Successful businesses examples, factors affecting them
- 3. Successful management
- 4. Number work interpreting statistics, describing trends
- 5. Teamwork
- 6. Business reports & emails
- 7. Suitable register for business situations

Teaching formats

Case studies, group work, exercises, online study course.

Requirements

Formal: no requirements

Content: 7 to 9 years school English

Forms of examination

Written exam or written assignment/report

Requirements for the award of credits

Passed examination

Weight of the grading in the final score

According to the ECTS credits

Module representative and lecturers

Module representative:

Mark Frost

Lecturers:

Mark Frost; Megan Steitz, assistant lecturers

Additional information

Literature list

- Murphy: Essential Grammar
- Additional literature to be given over the course of the semester

Module	Workload	Credits	Credits Semester Frequency offered		Duration		
BPMAG	150	5	2 nd s	semester	Each semester		1 semester
Course components			Contact time Inc		dependent study Planned gr		
Lecture		4 semeste hours / 64		86 h		60 students	
Teaching lar German	nguage						
Module used	l in (degree pro	gram)					
⊠ Bachelor's	s degree progra	m: Business	Adminis	stration			
☑ Bachelor¹	s degree progra	m: Business	Adminis	stration Dual			
☑ Bachelor¹	s degree progra	m: Business	Adminis	stration – Taxes D	ual		
☐ Bachelor'	s degree progra	m: Business	Adminis	stration (Part-time	study) for VWA graduates	
☐ Bachelor'	s degree progra	m: Marketing	and Int	ernational Busine	SS		
☑ Bachelor's	s degree progra	m: SME Man	agemer	nt and Entreprene	urship)	
☐ Bachelor's degree program: Civil and Industrial Engineering							
☐ Bachelor'	s degree progra	m: Industrial	Engine	ering			
☐ Bachelor'	s degree progra	m: Industrial	Carami	- Engineering			

The module serves as an introduction to marketing. Students will be familiar with important marketing decision situations and able to solve them using appropriate methods. The following technical and methodological skills will be taught for this purpose:

- Students will learn the process of marketing planning with its strategic and operational elements.
- Students will be equipped with sound knowledge of the interpretation and application of the various measures
 of the marketing mix (product, price, communication and distribution), with particular reference to the advancing
 digitalization.
- Students will become familiar with the specific challenges in the consumer goods, capital goods, and services markets and their implications for marketing.
- Students will get a first insight into market research methods. In addition, students will be able to present the results of exercises to other participants and the lecturer.

Skills

Technical expertise: Strategic and operational marketing planning, current marketing trends, fundamentals of market research.

Methodological skills: Independent work, working in groups, debating skills, application of methods in the context of marketing planning

Content

- · Basic terms in marketing
- Special features of consumer goods, capital goods, and services marketing

- Introduction to consumer behavior research
- Introduction to organizational buying behavior
- The process of strategic and operational marketing planning
- Product policy decisions with a focus on the innovation process and brand management
- Pricing and price differentiation methods
- Communication and sales policy decisions
- Introduction to online marketing and e-commerce
- · Current trends in marketing
- Introduction to market research: objectives, methods of obtaining primary and secondary data, selected univariate and bivariate statistical analysis procedures

Teaching formats

Lectures with presentation, discussion, and exercise elements. Assignments on the university's online learning platform (OLAT).

Requirements

Formal: No requirements **Content:** No requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Andreas Hesse

Lecturers:

Prof. Dr. Andreas Hesse

- Scharf, A./Schubert, B./Hehn, P.: Marketing. Einführung in Theorie und Praxis
- Homburg, Christian: Marketingmanagement. Strategie Instrumente Umsetzung Unternehmensführung
- Kreutzer, R.T.: Online-Marketing (Studienwissen Kompakt)

Marketing Module no.	Workload	Credits	Credits Study semester		Evenuency offered		
BPMAG	150 h	5		mester	Frequency offered each semester		Duration 1 semester
Course components		Contact time		Independent		Group size	i semester
Seminar	001101110	4 semeste	-	86 h	otaay	30 students	
		hours / 64	h				
Language							
English							
	's degree progr						
☐ Bacheloi	's degree progr	am: Busines	s Admin	istration			
☐ Bacheloi	's degree progr	am: Busines	s Admin	istration Dual			
☐ Bacheloi	's degree progr	am: Busines	s Admin	istration – Taxe	s Dual		
☐ Bacheloi	's degree progr	am: Busines	s Admin	istration (Part-ti	ne stud	y) for VWA graduates	
⊠ Bachelo	r's degree prog	ram: Marketi	ng and I	nternational Bus	siness		
☐ Bacheloi	's degree progr	am: SME Ma	anageme	ent and Entrepre	neurshi	ip	
□ Bacheloi	's degree progr	am: Civil and	d Industr	ial Engineering			
☐ Bacheloi	's degree progr	am: Industria	al Engine	eering			

The teaching module is a basic introduction to marketing as a business function. Students will learn how companies can use marketing strategies and marketing activities in competitive markets. Students will know important marketing decisions and challenges and be able to develop proposals with appropriate methods.

Technical expertise:

- Students will get to know various marketing strategies and be able to methodologically develop such strategies.
- Students will acquire solid knowledge to interpret and apply marketing mix activities (e.g., price, product, promotions, placement) as well as online marketing activities.
- Students will get to know specific challenges and implications of B2B, B2C and service marketing.
- Students will gain first insights into market research.

☐ Bachelor's degree program: Industrial Ceramic Engineering

- Students will get to know topical marketing issues and trends and examine marketing-specific business decisions in consideration of the business press.
- Students will also be enabled to present results of their studies within the group.

Methodological skills:

- Independent studying, teamwork, discussions, application of strategic marketing methods

Contents:

Selection of topics:

- Key terms of marketing: market, market players, marketing, marketing instruments, strategic marketing
- B2B, B2C, services marketing

- Introduction to consumer behavior
- Marketing strategies and tools to develop marketing strategies
- Product policies, product marketing focused on innovation and brand management
- Pricing
- Promotion, marketing communication
- Placement, sales channel management
- Introduction to online marketing and e-commerce
- Examination of marketing trends

Introduction to market research (objectives, methods to gather data, methods of data analysis)

Teaching tools

- Blackboard/whiteboard, presentations, scripts, text-based information, tasks, case studies, discussions

Teaching formats

Lectures incl. seminar-like elements with speeches, presentations, discussions, and work assignments. Consideration of current business news magazines.

Requirements

Formal: students of the Bachelor's program (MIB)

Content: no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed examination

Weight of the grading

According to the ECTS credits

Module representative and lecturers

Module representatives:

Prof. Dr. Andreas Hesse

Lecturers:

- Prof. Dr. Andreas Hesse
- Teaching staff of the faculty

Additional information

Literature list

- Court, D.; Elzinga, D.; Mulder, S. & Vetvik, O. J. (2009). The Consumer Decision Journey. McKinsey & Company.
- De Pelsmaker, P.; Geuend, M. & Van den Bergh, J. (2013) Marketing Communications A European Perspective.
 Pearson Education
- Dibb et al. (2012). Marketing. Concepts & Strategies (6th Ed.).
- Homburg, Christian: Marketingmanagement. Strategie Instrumente Umsetzung Unternehmensführung
- Hootsuite (2019). Digital Report We are Social. Hootsuite.com
- Ind, N. Horlings, S. (2017): Brands with a Conscience. Kogan Page.
- Ind., N. & Schmidt, H.J. (2019). Co-creating brands. Brand Management from a Co-Creative Perspective.
 Bloomsbury
- Kahnemann, D. (2021). Thinking fast and slow. Penguin.
- Mangold, B. (2018). Learning Google AdWords and Google Analytics. Loves Data.
- Meyer, C. & Schwager, A. (2007). Understanding Customer Experience, Harvard Business Review, Reprint No. R0702G.

- Porter, M. E. (1985). The Competitive Advantage: Creating and Sustaining Superior Performance. NY: Free Press, 1985
- Ries, E. (2017). The Lean Startup. How today's entrepreneurs use continuous innovation to create radically successful businesses. Currency International Edition.
- Roger, E.M. (1995). Diffusion of innovations, Free Press, New York
- Tuten, T. & Solomon, M. R. (2015). Social Media Marketing . ^{2nd} Edition. Sage Publications

Human Resources and Organization								
Module	Workload	Credits	Seme	ster	Fred	quency offered	Duration	
BPPUO	150	5	2 nd semester		Each semester		1 semester	
Course cor	mponents	Contact ti	me	Independent s	tudy	Planned group size		
Lecture		4 semeste	r	86 h		60 students		
		hours / 64	h					
Teaching la	anguage							
German								
Module use	ed in (degree pro	gram)						
⊠ Bachelo	or's degree progra	m: Business	Adminis	stration				
⊠ Bachelo	or's degree progra	m: Business	Adminis	stration Dual				
⊠ Bachelo	or's degree progra	m: Business	Adminis	stration – Taxes D)ual			
□ Bachelo	or's degree progra	ım: Business	Adminis	stration (Part-time	study	v) for VWA graduates		

□ Bachelor's degree program: Marketing and International Business

- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome / skills

By the end of the module, students should ...

- know the basics of human resources management and have internalized the comprehensive human resources process in a company.
- be able to apply and critically reflect on individual human resources management tools
- be able to contextualize and evaluate the significance and role of human resources management in the interaction of the business functions
- know the basics of organization and discuss different theoretical explanations
- be able to explain approaches to the organizational design of operational performance processes and discuss their application in business practice

Contents

Human Resources

Players and the organization of modern personnel work – the comprehensive human resources management process – Personnel policy and personnel strategy, basic features and individual instruments of personnel planning, personnel marketing/recruitment, personnel deployment, personnel development and release as well as compensation & payroll.

Organization

Definition, influence and development of organizations

Sustainability in organizations – from profit maximation to social, ecological and financial well-being

Behavior of individuals and teams in organizations

Leadership and motivation

Organizational design

Change and corporate culture

Teaching formats

Lectures with presentation, discussion, and exercise elements.

Requirements

Formal: No requirements Content: No requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Dr. Sabrina Tamm

Lecturers:

- Prof. Dr. Christoph Beck
- Dr. Sabrina Tamm

- Träger, T. (2021): Personalmanagement. Grundlagen, Prozesse und Instrumente, Vahlen, München.
- Staffelbach, B. (2021): HRM Basics. Zentrale Arbeitsfelder und Theorien im Personalmanagement, 2., überarbeitete und erweiterte Auflage, Vahlen, München.
- Scholz, C. / Scholz, T.: Grundzüge des Personalmanagements, komplett überarbeitete Auflage, Vahlen, München.
- Holtbrügge, D. (2022): Personalmanagement, 8. Aufl., Springer, Berlin.
- Daft, Richard L.; Murphy, Jonathan; Willmoth, Hugh (2020): Organization Theory & Design, 4. Auflage, Cengage Learning.
- Neubert, Mitchell J.; Dyck, Bruno (2021): Organizational Behavior: for a better tomorrow, 2. Auflage, John Wiley
 & Sons.
- Slocum, John W.; Hellriegel, Don (2011): Principles of Organizational Behavior, 13. Auflage, Cengage Learning.
- Vahs, Dietmar (2019): Organisation Ein Lehr- und Managementbuch, 10. Auflage, Stuttgart, Schäffer-Poeschel.

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Module	Workload	Credits	Semester		Frequency offered		Duration
BPSTA	150h	5	2 nd s	semester	Each semester		1 semester
Course com	ponents	Contact ti	Contact time Independe		nt study	Planned group size	
Lecture		4 semeste	r	54 h		60 students	
		hours / 64	h				
Tutorial		2 semester hours / 32 h					
Teaching la	nguage						
German							
Module use	d in (degree pro	gram)					
Bachelor¹	's degree progra	m: Business	Adminis	tration			

- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☐ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

By the end of the module, students should know the areas of application of statistical methodology and how they fit into the overall statistical investigation. They will be able to perform data analysis in the area of descriptive statistics.

Skills:

Technical expertise: oral presentation of content, debating and moderating/discussing statistical issues, scientific forms of work, interpretation of quantitative data.

Social skills: teamwork

Contents

Lecture

- **I.** One-dimensional data analysis: simple frequency distributions, parameters of frequency distributions (mean values, measures of dispersion), concentration measurement
- II. Multidimensional data analysis: multidimensional frequency distributions, dependence of characteristics, regression and correlation analysis

Tutorial

Statistics exercises

Teaching formats

Lectures with presentation and discussion elements as well as exercises

Requirements

Formal: No requirements **Content:** No requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Isabell Goebel

Lecturers:

Isabell Goebel

- Agresti, A./Franklin, C. (2009): Statistics The Art and Science of Learning from Data
- Bleymüller, J./ Gehlert, G./ Gülicher, H.: Statistik für Wirtschaftswissenschaftler
- Bourier, G.: Beschreibende Statistik
- Hippmann, H.-D.: Statistik für Wirtschafts- und Sozialwissenschaftler
- Schwarze, J.: Grundlagen der Statistik I. Beschreibende Verfahren

Module no.	Workload	Credits	-	y semester		quency offered	Duration 1 competer
BPSTA Course comp	150h ponents	5 Contact t		emester Independent		h semester Group size	1 semester
Seminar		4 semester 86 h		•	Juay	30 students	
		hours / 64	l h				
Teaching lan	guage						
English							
Module used	in (degree pro	ogram)					
☐ Bachelor	's degree progr	am: Busines	s Admin	istration			
□ Bachelor	's degree progr	am: Busines	s Admin	istration Dual			
☐ Bachelor	's degree progr	am: Busines	s Admin	nistration – Taxe	s Dual		
□ Bachelor	's degree progr	am: Busines	s Admin	nistration (Part-ti	me stud	ly) for VWA graduates	
Bachelo	r's degree prog	ram: Marketi	ing and I	International Bu	siness		
□ Bachelor	's degree progr	am: SME Ma	anageme	ent and Entrepre	eneursh	ip	
□ Bachelor	's degree progr	am: Civil and	d Industr	rial Engineering			
□ Bachelor	's degree progr	am: Industria	al Engine	eering			
□ Pachalar's							
Learning out After success be able to der Skills:	come fully completing monstrate the a	the module,	, student g descrip	otive statistics m	ethods	f application of statistic to analyze empirical fa ating in discussions on	cts.
Learning out After success be able to der Skills: Technical exp facts, scientifi	fully completing monstrate the a pertise: oral pres	the module, bility of using sentation, de	, student g descrip	ts will know the otive statistics m	ethods participa	• •	cts.
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork	fully completing monstrate the a pertise: oral pres	the module, bility of using sentation, de	, student g descrip	ts will know the otive statistics mand moderating/	ethods participa	to analyze empirical fa	cts.
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u	fully completing monstrate the a pertise: oral pres c working meth	the module, bility of using sentation, de ods, interpre	, student g descrip bating a tation of	ts will know the otive statistics mand moderating/	ethods participa a	to analyze empirical fa	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion)	fully completing monstrate the a pertise: oral pres c working methonical methods and the control of the control	the module, bility of using sentation, de ods, interpre	, student g descrip bating a tation of	ts will know the otive statistics mand moderating/f quantitative dar	ethods participa ta parama	to analyze empirical fa	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for	fully completing monstrate the a pertise: oral preside working methonivariate analysimultivariate ana	the module, bility of using sentation, de ods, interpre	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative data	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with	fully completing monstrate the a pertise: oral presc working methonivariate analysmultivariate analysmultivariate analysmultivariate, dispresentation, disprese	the module, bility of using sentation, de ods, interpre	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative data	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with Requirement	fully completing monstrate the a pertise: oral presc working methonivariate analysmultivariate analysmultivariate analysmultivariate, dispresentation, disprese	the module, bility of using sentation, de ods, interpresis: frequency lysis: multiva	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative datastributions, statisticalstributions, regre	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with Requirement Formal: Adm Content: No	fully completing monstrate the a pertise: oral preside working method invariate analysis multivariate analysis presentation, discrequirements	the module, bility of using sentation, de ods, interpresis: frequency lysis: multiva	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative datastributions, statisticalstributions, regre	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with Requirement Formal: Adm Content: No	fully completing monstrate the a pertise: oral preside working method invariate analysis multivariate analysis presentation, discrequirements	the module, bility of using sentation, de ods, interpresis: frequency lysis: multiva	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative datastributions, statisticalstributions, regre	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with Requirement Formal: Adm Content: No of Forms of exa Written exam	fully completing monstrate the a pertise: oral presect working method invariate analysimultivariate analysimultivariate analysimultivariate analysimus presentation, dissect in the Barequirements amination	the module, bility of using sentation, de ods, interpresis: frequency lysis: multivatiscussion, and achelor's degree of the module, and the mo	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative datastributions, statisticalstributions, regre	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with Requirement Formal: Adm Content: No of Forms of exa Written exam Requirement	fully completing monstrate the a pertise: oral presect working method invariate analysemultivariate analys	the module, bility of using sentation, de ods, interpresis: frequency lysis: multivatiscussion, and achelor's degod of credits	, student g descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative datastributions, regressise elements gram MIB	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar
Learning out After success be able to der Skills: Technical exp facts, scientifi Soft skills: Teamwork Content: I. Statistical u dispersion) II. Statistical r Teaching for Seminar with Requirement Formal: Adm Content: No i Forms of exa Written exam Requirement Successful co	fully completing monstrate the a pertise: oral presect working method invariate analysimultivariate analysimultivariate analysimultivariate analysimus presentation, dissect in the Barequirements amination	the module, bility of using sentation, de ods, interpresis: frequency lysis: multivatiscussion, and achelor's degend of credits course/pass	student descrip bating a station of y distribu	ts will know the otive statistics mand moderating/ f quantitative datastributions, regressise elements gram MIB	ethods participa ta parama	to analyze empirical fa ating in discussions on eters (mean, median, r	cts. statistical issues ar

Module representative and lecturers:

Module representative:

Isabell Goebel

Lecturers:

Isabell Goebel

Additional information

Suggested references (latest editions):

- Agresti, A./ Franklin, C. (2009): Statistics The Art and Science of Learning from Data
- Bleymüller, J./ Gehlert, G./ Gülicher, H.: Statistik für Wirtschaftswissenschaftler
- Bourier, G.: Beschreibende Statistik
- Hippmann, H.-D.: Statistik für Wirtschafts- und Sozialwissenschaftler
- Schwarze, J.: Grundlagen der Statistik I. Beschreibende Verfahren

Module	Workload	Credits	Seme	ster	Fred	quency offered	Duration
BPVW2	150	5	2 nd	semester	Eac	h semester	1 semester
Course components		Contact time		Independent study		Planned group size	
Lecture		4 semeste	er	54 h		60 students	
		hours / 64	h				
Tutorial		2 semeste					
		hours / 32	h				
Teaching la	anguage						
German							
Module use	ed in (degree pro	gram)					
⊠ Bachelo	r's degree progra	m: Business	Adminis	tration			
Bachelo	r's degree progra	m: Business	Adminis	tration Dual			
Bachelo	r's degree progra	m: Business	Adminis	tration – Taxes D	ual		
□ Bachelo	r's degree progra	m: Business	Adminis	tration (Part-time	study) for VWA graduates	
Bachelo	r's degree progra	m: Marketing	and Inte	ernational Busine	SS		
Bachelo	r's degree progra	m: SME Mar	nagemen	nt and Entreprene	urship)	
☐ Bachelo	r's degree progra	m: Civil and	Industria	I Engineering			
☐ Bachelo	r's degree progra	m: Industrial	Enginee	ering			
☐ Bachelo	r's degree progra	m: Industrial	Ceramio	Engineering			
Learning o							
•						erpret the functions, info goods, money, capital ar	
Skills			•				
	tation of content,	debating and	d discuss	sions on economic	c issue	es, teamwork, scientific	forms of work,
•	of application-rela	•				,	•
Content							
	ndamentals of nation	onal accountin	g (NA)				
	nat is macroeconon		• · /				
	e use of aggregate		egate den	nand and income			
	erest and aggregat			· datarmination of i			

The IS/LM model of macroeconomic analysis: determination of income and interest The generation of aggregate income: production and the aggregate labor market

The AD/AS model of macroeconomic analysis: determination of income, interest, and price level

V.

VI. VII.

VIII.

Applied economic policy

Tutorial

Case studies in Economics II

Teaching formats

Lectures with presentation and discussion elements as well as exercises

Requirements

Formal: No requirements **Content:** Microeconomics

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Margareta Teodorescu

Lecturers:

Prof. Dr. Mark O. Sellenthin, Prof. Dr. Margareta Teodorescu

- Bofinger, P., Grundzüge der Volkswirtschaftslehre
- Felderer, B./ Homburg, S., Makroökonomik und Neue Makroökonomik.
- Frenkel, M./John, K.-D., Volkswirtschaftliche Gesamtrechnung.
- Mankiw, G., Makroökonomik.
- Siebert, H./Lorz, O., Einführung in die Volkswirtschaftslehre.
- Woll, A., Volkswirtschaftslehre.

Module no.	Workload	Credits	Semester		Frequency offered		Duration	
BPOPM	150	5	2 nd semester		Eacl	h semester	1 semester	
Course components		Contact ti	me	Independent s	tudy	Planned group size	•	
Lecture		4 semeste	r	86 h		60 students		
		hours / 64	h					
Teaching lan	iguage							
German/Engl	ish							

Module used in (degree program)

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration Dual

☑ Bachelor's degree program: Business Administration – Taxes Dual

☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☑ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

☑ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

Students will become competent in the design and management of operations organizations in industry and commerce, including their links to procurement logistics. Students will learn and understand the significance, functions, and goals of the operations modules in businesses.

Skills

Understanding how complex procurement organizations work. The ability to apply theory to a practical task in the procurement environment.

Contents

- A. Basics of the general links between procurement/production/logistics
- B. Basics of procurement, contextualization of functions in businesses
- B.1. Procurement markets: demand and market analyses
- B.2. Procurement portfolio & goals, overview of detailed functions
- C. Basics of production
- C.1. Production in the corporate context
- C.2. Basics of production management
- D. Basics of logistics
- D.1.Strategic alignment of logistics / delivery stock strategies
- D.2 Lean logistics

Teaching formats

Lectures with presentation, discussion, and exercise elements.

Requirements

Formal: No requirements **Content:** No requirements

Forms of examination:

Written exam

Requirements for the award of credits:

Passed written exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Bräkling

Lecturers:

Prof. Dr. Lux, Prof. Dr. Bräkling, Prof. Dr. Leyendecker

Literature list:

- Bräkling, E.; Oidtmann, K.: Power in Procurement, SpringerGabler Verlag, Wiesbaden
- Bräkling,E. Lux, J.; Oidtmann, K.: Logistikmanagement, SpringerGabler Verlag, Wiesbaden
- Large, R.: Strategisches Beschaffungsmanagement, SpringerGabler Verlag, Wiesbaden.
- Arnold, U.: Beschaffungsmanagement, Schäffer-Poeschel Verlag, Stuttgart.
- Büsch, M.: Praxishandbuch Strategischer Einkauf, SpringerGabler Verlag
- Ury, W.: Nein sagen und trotzdem erfolgreich verhandeln, Campus Verlag
- Schneeweiß, C.: Einführung in die Produktionswirtschaft, Springer verlag
- Hoitsch, H.-J.: Produktionswirtschaft, Vahlen Verlag

Module no.	Workload	Credits	Credits Semester Frequency offered			Duration	
BPJAB	150	5	2 nd s	semester	Eac	h semester	1 semester
Course comp Lecture Tutorial	oonents	Contact ti 4 semeste hours / 64 2 semeste hours / 32	r h r	Independer 54 h	nt study	Planned group size 60 students	
Teaching lan German	guage						
Module used	in (degree pro	gram)					
Bachelor's	s degree progra	m: Business	Administ	ration			
⊠ Bachelor's	s degree progra	m: Business	Administ	ration Dual			
Bachelor's	s degree progra	m: Business	Administ	ration – Taxe	s Dual		
☐ Bachelor's	s degree progra	m: Business	Administ	ration (Part-ti	me study) for VWA graduates	
Bachelor's	s degree progra	m: Marketing	and Inte	ernational Bus	siness		
☑ Bachelor's	s degree progra	m: SME Man	agemen	t and Entrepr	eneurship)	
☐ Bachelor's	s degree progra	m: Civil and I	ndustrial	Engineering			
☐ Bachelor's	s degree progra	m: Industrial	Enginee	ring			
□ Pachalar's	s degree progra	m. Industrial	Coromio	Casinosrina			

Learning outcome

By the end of the module, students should be familiar with the conceptual and normative foundations of commercial and tax accounting law, the timely creation and linking of commercial and tax balance sheets. They will be able to (better) understand discussions on current accounting law topics and form their own initial opinion on them. Students will be familiar with the German principles of proper accounting (GoB) under commercial law and be able to interpret and apply them in practice. They will be familiar with current accounting law and the relevant capitalization, liabilities recognition, and valuation standards as well as revenue recognition criteria and be able to apply these on their own to simple business transactions.

Skills

This module is designed to prepare students for professional activities in accounting that require the application of accounting regulations and methods. The focus is on teaching relevant accounting and valuation rules as well as the relevant similarities and differences between commercial law and tax law for real-life situations. Finally, the module provides a first important insight into and overview of the relevant competence areas taught in the subjects of external accounting, taxes and/or auditing (technical expertise).

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16	а	ы		u	LU	u	13.

Relevant economics laws, PowerPoint presentation, practical cases, and example exercises

Contents

Lecture:

The module first explains the functions of annual accounts under commercial and tax law, in particular their distribution assessment, taxation, and information functions. It then presents the German principles of proper accounting (GoB), stocktaking, and inventory in the context of the presentation of the annual accounts.

This is followed by the presentation and thorough discussion of accounting with a focus on the reason ("What are the existing regulations for balance sheet recognition?"), the amount ("Which valuation rules must be observed?") and the disclosure ("What are the existing regulations on the classification?").

The profit & loss statement is examined using the nature of expense method and the cost of sales method. Finally, other accounting components, such as the notes to the financial statements and the management report, are examined in detail.

Tutorial:

Based on the content of the lectures, students will enhance their knowledge in 2 hours of practice sessions per week. They will solve practical cases – also together with company representatives – and discuss current accounting issues.

Teaching formats

Lectures with presentation and discussion elements as well as exercises

Requirements

Formal: No requirements **Content:** No requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Jürgen Mertes

Lecturers:

Prof. Dr. Jürgen Mertes, assistant lecturers

- Coenenberg, A. G./Haller, A./Schultze, W.: Jahresabschluss und Jahresabschlussanalyse:
 Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen HGB, IAS/IFRS, US-GAAP, DRS (latest edition);
- Coenenberg, A. G./Haller, A./Schultze, W.: Jahresabschluss und Jahresabschlussanalyse: Aufgaben und Lösungen (latest edition).
- Baetge J./Kirsch, H.-J./Thiele, S.: Bilanzen (latest edition)

Financing and Investment I Module Workload Credits Semester Frequency offered D								
	11011110011					•	Duration	
BPFI1	150	5	5 3 rd semester		Eac	h semester	1 semester	
Course components		Contact til	me	Independent st	tudy	Planned group size		
Seminar-like	Seminar-like		ſ	86 h		60 students		
		hours / 64	h					
Teaching la	anguage							
German/En	glish							
Madulawa	ad in /dograe pro	aram)						

Module used in (degree program)

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration Dual

☑ Bachelor's degree program: Business Administration – Taxes Dual

☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☑ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

☑ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

By the end of the module, students should have gained an insight into essential basics of investment and finance and into simple relationships concerning these areas. They will also know important financial market players along with their functions and goals. In addition, they will be able to place technical information into their wider contexts, follow discussions, and begin to contribute selectively to their first technical discussions.

Skills

They will also have laid the foundation to further develop their technical, methodological, and social skills. They should already be able to apply theory to simple situations in practice.

Contents

Basics, incl. in the following subject areas:

- Financial market players
- Investment
- Financial instruments
- Financial planning and controlling

Teaching formats

In the classroom and online: seminar-like class (depending on number of participants) with presentation, discussion, group and exercise elements; guest lectures; independent study

Requirements

Formal: No requirements

Content: No requirements

Forms of examination

Written exam, oral exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Michael Kaul

Lecturers:

Prof. Dr. Michael Kaul, Prof. Dr. Moschinski, Mark Frost, assistant lecturers

Literature list: (latest editions)

- Blohm H.; Lüder, K.; Schäfer, C.: Investition, Munich.
- Caprano E.; Wimmer, K.: Finanzmathematik, Munich.
- Däumler K.-D.; Grabe, J.: Betriebliche Finanzwirtschaft, Herne.
- Hull J. C.: Optionen, Futures und andere Derivate, Munich.
- Peppmeier A.: Banking Management, Herne.
- Zantow R., Dinauer J., Schäffler C.: Finanzwirtschaft des Unternehmens, Hallbergmoos.

Students will be informed of additional literature in class as needed.

Module	Workload	Credits	Seme	ster	Fred	quency offered	Duration
BPST1	150	5	3 rd s	semester	Eac	h semester	1 semester
Course co	mponents	Contact t		Independe	nt study	Planned group size	
Lecture		4 semeste hours / 64		86 h		60 students	
Teaching I	anguage						
Module us	ed in (degree pro	gram)					
Bachelo	r's degree progra	m: Business	Adminis	tration			
⊠ Bachelo	r's degree progra	m: Business	Adminis	tration Dual			
⊠ Bachelo	r's degree progra	m: Business	Adminis	tration – Taxe	es Dual		
□ Bachelo	r's degree progra	m: Business	Adminis	tration (Part-t	ime study) for VWA graduates	
Bachelo	r's degree progra	m: Marketing	and Inte	ernational Bu	siness		
	ır's dearee nroars	m: SME Mar	nagemen	nt and Entrepr	eneurship		
⊠ Bachelo	i a degree progre						
	r's degree progra	m: Civil and	Industria	I Engineering			
☐ Bachelo							

Learning outcome

After completing this module, students will know the basics of the German taxation system for individuals and for corporations. They will have more in-depth knowledge of income tax details. In regard to income tax, they will be able to differentiate between the types of income and perform an income tax calculation taking into account advertising costs, special expenses, and exceptional costs.

Skills

Acquisition of basic technical knowledge, discussion of proposed solutions, exploration of application-related aspects – technical expertise and methodological skills.

Contents

- I. Basics of the German taxation system
- II. Introduction to the taxation of corporations, partnerships and individuals
- III. Basic income tax concepts
- IV. Personal and non-personal tax liability
- V. Unlimited tax liability
- VI. Loss accounting
- VII. All types of income
- VIII. Calculation of profit
- IX. Advertising costs

- X. Special expenses
- XI. Exceptional costs
- XII. Extensive case studies

Teaching formats

Lectures with presentation, discussion, and exercise elements.

Requirements

Formal: No requirements **Content:** No requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

■ Prof. Dr. Arno Steudter

Lecturers:

Prof. Dr. Arno Steudter

- Rose: Lehrbuch Einkommensteuer.
- Zimmermann/ Reyher: Lehrbuch Einkommensteuer.
- Bornhofen: Lehrbuch Einkommensteuer.
- Kussmann/ Martin: Lehrbuch Einkommensteuer.

Module	Workload	Credits	Semest	Semester		ency offered	Duration
BPCON	150	5	3 rd se	3 rd semester Eacl		semester	1 semester
Course components		Contact	time	Independent	study	Planned group size	
Lecture		4 semest	er hours	86 h		60 students	
		/ 64 h					
Teaching	language						
German							
Module us	sed in (degree p	rogram)					

- ☑ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☑ Bachelor's degree program: Civil and Industrial Engineering
- ☑ Bachelor's degree program: Industrial Engineering
- ☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

After completing this module, students will know the basics of controlling, especially the importance of controlling as a cross-sectional function as well as its information flow within a company. The aim is for students to master the relevant techniques.

Multidisciplinary thinking. Strengthening of analytical skills – technical expertise and methodological skills.

Contents

- Definition of decision-oriented controlling. l.
- II. Coordination through budgets: concept and procedure of budgeting, budget planning, and control.
- III. Coordination through targets: key performance indicators and key performance indicator systems.
- IV. The information function of controlling: product and risk assessment

Teaching formats

Lectures with presentation, discussion, and exercise elements.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

■ Prof. Dr. Silke Griemert

Lecturers:

Prof. Dr. Silke Griemert, Prof. Dr. Andreas Moschinski, assistant lecturers

- Friedl, B.: Controlling.
- Kremin-Buch, B.: Strategisches Kostenmanagement.
- Weber, J./ Schäffer, U.: Einführung in das Controlling.
- Ziegenbein, K.: Controlling.

Introduction to Scientific Working Techniques Semester Module Workload Credits Frequency offered **Duration BPWAT** 90 h 3 3rd semester Each semester 1 semester **Course components Contact time** Independent study Planned group size 26 h 60 students Seminar 4 semester hours / 64 h Teaching language German Module used in (degree program) ☑ Bachelor's degree program: Business Administration ☑ Bachelor's degree program: Business Administration Dual ☑ Bachelor's degree program: Business Administration – Taxes Dual ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates ☐ Bachelor's degree program: Marketing and International Business ☑ Bachelor's degree program: SME Management and Entrepreneurship ☐ Bachelor's degree program: Civil and Industrial Engineering ☐ Bachelor's degree program: Industrial Engineering ☐ Bachelor's degree program: Industrial Ceramic Engineering Learning outcome After attending the module, students will know and be able to apply the basics of scientific working techniques. They will also be able to plan and organize scientific papers. They will be able to edit texts they have written themselves according to scientific standards. Kev skills Analysis and presentation of complex matters, practical implementation of theory, self and time management, independence. Contents I. Project scope and objectives (incl. time planning and management) 11. Specifications (organizational, formal, and deadlines) III. Research (searching for, selecting, and obtaining literature) IV. Structuring ٧. Citation techniques

VI.

Scientific language

<u>Teaching tools:</u> Lectures, optional virtual, synchronous and asynchronous presentations (screencasts, podcasts, etc.), and lecture materials (structuring examples, exercises, etc.).

Teaching formats

Seminar-like class with interactive presentation, discussion, and exercise elements

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Term paper

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Holger Philipps

Lecturers:

Teaching staff of the faculty

- Alternative forms of examination
- Franck, Norbert (2017): Handbuch wissenschaftliches Arbeiten; was man für ein erfolgreiches Studium wissen und können muss, Paderborn, Verlag Ferdinand Schöningh
- Karmasin, Matthias / Ribing, Rainer (2017): Die Gestaltung wissenschaftlicher Arbeiten, Wien: Facultas Verlagsund Buchhandels AG (E-Book)
- **Kipman**, Ulrike / Reiter, Thomas / Leopold-Wildburger, Ulrike: Wissenschaftliches Arbeiten 4.0, Vortragen und Verfassen leicht gemacht, Berlin: Springer-Verlag (E-Book, mit Beispielen)
- Theisen, René (2017): Wissenschaftliches Arbeiten; Erfolgreich bei Bachelor- und Masterarbeit, Munich: Vahlen Verlag
- Voss, Rödiger (2017): Wissenschaftliches Arbeiten, Konstanz: UVK Verlagsgesellschaft mbH
- Standard E DIN ISO 690

Introduction to Academic Writing										
Module Workload		Credits	Study	semester	Frequency offered		Duration			
BPWAT	90 h	3	3 rd semester		Eacl	h semester	1 semester			
Course components Cor		Contact t	ime	Independent st	tudy	Group size	<u>.</u>			
Seminar		4 semeste	er	26 h		30 students				
		hours / 64	h	ı						
Teaching la	andiiade									

Teaching language

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- ☐ Bachelor's degree program: Business Administration
- ☐ Bachelor's degree program: Business Administration Dual
- ☐ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☐ Bachelor's degree program: SME Management and Entrepreneurship
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

After attending the module, the students will know the basics of academic writing techniques and their application. In addition, they will be able to plan and organize an academic paper. The students will be able to write their own texts in accordance with scholarly standards and know how to conduct research.

Self-competence:

Analysis and presentation of complex matters, practical implementation (methodological skills) of theory, self and time management, independent work

Contents

- Completing an academic paper (including time planning and management)
- Meeting the department's standards for academic papers (organizational, formatting, and deadlines)
- Research techniques
- Structuring an academic paper
- Citation techniques
- Content and language requirements for an academic paper
- Structural and linguistic design of academic texts

Teaching formats

Seminar with discussion and exercise elements, individual and group work

Requirements

Formal: Students of the Bachelor's program (MIB)

Content: No requirements

Forms of examination

Term paper

Requirements for the award of credits

Passed examination

Weight of the grading in the final score

According to the ECTS credits

Module representative and lecturers

Module representatives:

Prof. Dr. Holger Philipps

Lecturers:

Mark Frost

Additional Information

Literature list

- Rossig / Prätsch: Wissenschaftliche Arbeiten
- Franck, Norbert: Handbuch wissenschaftliches Arbeiten; was man für ein erfolgreiches Studium wissen und können muss, Paderborn, Verlag Ferdinand Schöningh
- Karmasin, Matthias / Ribing, Rainer: Die Gestaltung wissenschaftlicher Arbeiten, Wien: Facultas Verlags- und Buchhandels AG (E-Book)
- Kipman, Ulrike / Reiter, Thomas / Leopold-Wildburger, Ulrike: Wissenschaftliches Arbeiten 4.0, Vortragen und Verfassen leicht gemacht, Berlin: Axel Springer-Verlag (ebook, with examples)
- Theisen, René: Wissenschaftliches Arbeiten; Erfolgreich bei Bachelor- und Masterarbeit, Munich: Vahlen Verlag
- Voss, Rödiger: Wissenschaftliches Arbeiten, Konstanz: UVK Verlagsgesellschaft mbH
- Standard E DIN ISO 690

Scientific	Work						
Module	Workload	Credits	Seme	ester	Free	quency offered	Duration
BPWAV	180 h	6		mester		h semester	1 semester
Course cor	mponents	Contact t	ime	Independent s	study	Planned group size	
Seminar		4 semeste / 64 h	er hours	116 h		20 students	
Teaching la German	anguage						
Module used	d in (degree prog	ram)					
□ Bachelor'	s degree progran	n: Business A	dministr	ation			
□ Bachelor'	s degree progran	n: Business A	dministr	ation Dual			
□ Bachelor'	s degree progran	n: Business A	dministr	ration – Taxes D	ıal		
☑ Bachelor'	s degree progran	n: Business A	dministr	ration (Part-time	study)	for VWA graduates	
□ Bachelor'	s degree progran	n: Marketing	and Inte	rnational Busines	SS		
□ Bachelor'	s degree progran	n: SME Mana	igement	and Entreprene	ırship		
□ Bachelor'	s degree progran	n: Civil and Ir	dustrial	Engineering			
□ Bachelor'	s degree progran	n: Industrial E	ngineer	ing			
□ Bachelor'	s degree progran	n: Industrial C	Ceramic	Engineering			
	ing the module, s			•		e, the philosophy of scie	. •
time manag	•	ence, IT aspe	ects (PC	setup, file organ	,	methodological skills) of , data security), searchir	•
Contents							
SpecificResearch	ations by the dep	artment (orga				planning and managemenal)	ent)
 Structure 	e analysis						

Citation techniques

Teaching formatsSeminar-like class with interactive presentation, discussion, and exercise elements

Content and language requirements for a scientific paper Structural and linguistic design of scientific texts

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Term paper

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Andreas Mengen

Lecturers:

Assistant professors

- Rossig / Prätsch: Wissenschaftliche Arbeiten
- Kornmeier, M.: Wissenschaftstheorie und wissenschaftliches Arbeiten

Module Workload		Credits	Semest	er	Frequency offered		Duration
BPRE1	150	5	4 th semester E		Each s	semester	1 semester
Course components Lecture		Contact t 4 semeste / 64 h	-	Independent 86 h	study	Planned group size 60 students	
Teaching German	language						

Module used in (degree program)

- ☑ Bachelor's degree program: Business Administration
- □ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- □ Bachelor's degree program: Civil and Industrial Engineering
- ☑ Bachelor's degree program: Industrial Engineering
- ☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

After completing the module, students will be familiar with the structure of the private law system. They will be able to make a legal assessment of simple issues and to understand and apply rules of law. They will develop an awareness of business law issues.

Skills

Promotion of interdisciplinary thinking and action, independent learning through the application of methodological skills, learning of argumentation methods, professionalization of problem-solving and decision-making techniques, critical faculties

Content

- A. INTRODUCTION: Private law as part of our legal form
- B. THE GERMAN CIVIL CODE GENERAL PART:
- I. Persons and things
- II. Legal transactions
- III. Defective legal transactions
- IV. Representation
- C. THE GERMAN CIVIL CODE THE LAW OF OBLIGATIONS:
- I. General law of obligations:
 - 1. Creation and extinction of obligations

- 2. Interferences with obligations
- 3. Liability in damages in the context of contractual obligations
- II. Special law of obligations:
 - 1. Selected contracts
 - 2. Legal obligations

D. THE GERMAN CIVIL CODE - LAW OF PROPERTY:

- I. Basic concepts of the law of property and its principles
- II. Possession
- III. Ownership

Teaching formats

Lectures with presentation, discussion, and exercise elements.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Oliver Baedorf

Lecturers:

Prof. Dr. Oliver Baedorf, assistant lecturers

- Müssig, P.: Wirtschaftsprivatrecht, latest edition, Beck-Verl., Munich
- C.F. Müller-Verl., Hirsch, Chr.: Der Allgemeine Teil des BGB, Beck-Verl., Munich
- Heymanns Verl., Wörlen, R.: BGB AT, latest edition., Vahlen-Verl., Munich

Madula	Warddaad	nt One dite	C1		F		Donation
Module	Workload	Credits	S Semester Freque		ency offered	Duration	
BPMAN	150h	5	5 th semester Each s		semester	1 semester	
Course components		Contact t	ime	Independent	study	Planned group size	
Lecture		4 semeste	r hours	86 h		60 students	
		/ 64 h					
Teaching language							
German/English							
Module use	ed in (degree pr	ogram)					
⊠ Bachelo	r's degree progr	am: Busines	s Adminis	tration			
⊠ Bachelo	r's degree progr	am: Busines	s Adminis	tration Dual			
⊠ Bachelo	r's degree progr	am: Busines	s Adminis	tration – Taxes	Dual		
Bachelo	r's degree progr	am: Busines	s Adminis	tration (Part-tim	e studv	for VWA graduates	

Learning outcome

After completing this module, students will be familiar with various analytical grids that they can use to examine typical issues in business administration and general management and the relationships between various subject areas and sub-areas of business administration.

Skills

Students will be equipped with the technical expertise to systematically apply a variety of management tools. Social skills will be developed through group work.

Teamwork (debating about given content; moderating team meetings); conception of thesis papers; oral presentations of papers; ability to communicate in English (subject-specific terminology and idiomology).

Contents

- Basics of corporate management
 - Definition of terms
 - Corporate constitution
- II. Business management functions
 - Areas of responsibility of the management

☐ Bachelor's degree program: Marketing and International Business

□ Bachelor's degree program: Civil and Industrial Engineering

□ Bachelor's degree program: Industrial Ceramic Engineering

☐ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: SME Management and Entrepreneurship

- III. Corporate management support systems
 - Design concepts

- Techniques
- Information management
- IV. Corporate environmental policy

Teaching formats

Lectures with presentation, discussion, and exercise elements.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

■ Prof. Dr. Clemens Büter

Lecturers

Prof. Dr. Andreas Mengen; Prof. Dr. Clemens Büter

- Bartol, Kathryn M. and Martin, David C.: Management.
- Macharzina, Klaus and. Wolf, Joachim: Unternehmensführung.
- Case study e.g., "Ryanair" (in English).

Basics of B	Business Info	rmatics a	nd the	Digital Trans	form	ation	
Module	Workload	Credits	Seme				Duration
BPWIN	150 h	5	5 th sei	mester		h semester	1 semester
Course comp	onents	Contact ti	me	Independent s	study	Planned group size	-
Lecture		4 semeste		86 h		60 students	
		hours / 64	n				
Teaching lang German	guage						
Module used	in (degree prog	ram)					
☑ Bachelor's	degree progran	n: Business	Adminis	tration			
☑ Bachelor's	degree progran	n: Business	Adminis	tration Dual			
☑ Bachelor's	degree progran	n: Business	Adminis	tration – Taxes [Dual		
☐ Bachelor's	degree progran	n: Business	Adminis	tration (Part-time	study) for VWA graduates	
☐ Bachelor's	degree progran	n: Marketing	and Inte	ernational Busine	ess		
☑ Bachelor's	degree progran	n: SME Man	agemer	nt and Entreprene	eurship	1	
☐ Bachelor's	degree progran	n: Civil and I	ndustria	l Engineering			
☐ Bachelor's	degree progran	n: Industrial	Enginee	ering			
☐ Bachelor's	degree progran	n: Industrial	Ceramio	Engineering			
networks, hard and know the implications of Skills Economic use	the module, stud dware and softw structures of mo digitalization fo	are. They wondern busine r the IT sect lia literacy, o	ill be aw ess inform or, comp	rare of the function mation systems. panies, markets,	ons, go They v and st	elementary technical prir als and content of inform vill understand the interre rategies. ling the implications of th	nation management elations and
Contents I. Basic ove	rview						
		nd operation	n of infor	mation systems			
•	changes due to	•		•			
	-	-			due to	the digital transformation	l
Teaching form							
Lectures with Requirements	presentation, dis	scussion, an	d exerci	se elements.			

Formal: no requirements

Content: no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Ayelt Komus

Lecturers:

Prof. Dr. Ayelt Komus, assistant professors, assistant lecturers

- Hansen, H. R.; Neumann G.: Wirtschaftsinformatik 1, Grundlagen und Anwendungen.
- Heinrich/ Lehner: Information management

Law II (Labor Law / Commercial and Company Law)								
Module	Workload	Credits	Semest	er Freque		ency offered	Duration	
BPRE2	150 h	5	5 th se			semester	1 semester	
Course con	nponents	Contact to	ime	Independent	study	Planned group size		
Lecture		4 semeste / 64 h	er hours	86 h		60 students		
Teaching la	anguage							
Module use	ed in (degree pro	ogram)		I				
⊠ Bachelo	r's degree progra	am: Busines	s Adminis	tration				
⊠ Bachelo	r's degree progra	am: Busines	s Adminis	tration Dual				
⊠ Bachelo	r's degree progra	am: Busines	s Adminis	tration – Taxes	Dual			
☐ Bachelo	r's degree progra	am: Busines	s Adminis	tration (Part-tim	e study)) for VWA graduates		
□ Bachelo	r's degree progra	am: Marketir	ng and Inte	ernational Busir	iess			
⊠ Bachelo	r's degree progra	am: SME Ma	anagemen	t and Entreprer	eurship			
□ Bachelo	☐ Bachelor's degree program: Civil and Industrial Engineering							
☐ Bachelor's degree program: Industrial Engineering								
□ Bachelo	r's degree progra	am: Industria	al Ceramic	Engineering				

Learning outcome

After completing this module, students will be familiar with the most important terms and conditions of employment contracts, the rights of employees and employers under employment contracts, and employment contract structuring options. They will be familiar with collective agreement law and the other areas of labor law. Students will also be able to analyze simple issues in terms of commercial and company law and assess them in the style of an expert opinion.

Skills

Students will acquire technical expertise and develop an awareness of the links between social and economic policy as well as of the significance of European law for German labor law. Promotion of interdisciplinary thinking and action.

Contents

LABOR LAW

A. BASICS:

- Basic concepts
- II. Legal sources

B. INDIVIDUAL EMPLOYMENT LAW:

- I. Establishment of an employment relationship
- II. Content of an employment relationship
- III. Termination of an employment relationship

C. COLLECTIVE LABOR LAW:

- I. Coalition and collective agreement law
- II. Industrial dispute law

III. Industrial constitution law

COMMERCIAL AND COMPANY LAW

A. COMMERCIAL LAW:

- I. Essential features of commercial law
- II. The merchant
- III. The business name
- IV. The commercial register
- V. The assistants of the merchant
- VI. Commercial legal transactions

B. COMPANY LAW:

- I. The subject of company law
- II. The civil law partnership and the registered association as the basic forms of German company law.
- III. Law of partnerships:
 - 1. Civil law partnership,
 - 2. The general partnership,
 - 3. The limited partnership.
- IV. Law of corporations:
 - 1. The limited liability company,
 - 2. The German stock corporation.

Teaching formats

Lectures with presentation, discussions, and exercise elements.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Oliver Baedorf

Lecturers:

Prof. Dr. Oliver Baedorf

Literature list:

- Brox H.: Arbeitsrecht, latest edition, Beck-Verl., Munich
- Dütz: Arbeitsrecht, latest edition, Beck-Verl., Munich
- Lieb/Jacobs: Arbeitsrecht, latest edition, Beck-Verl., Munich
- Söllner/Waltermann: Arbeitsrecht, latest edition, Vahlen-Verl., Munich
- Klunzinger, E.: Grundzüge des Handelsrechts, latest edition, Vahlen-Verl., Munich
- Roth, G.: Handels- und Gesellschaftsrecht, latest edition, Vahlen-Verl., Munich
- Brox, H.: Handelsrecht und Wertpapierrecht, latest edition, Beck-Verl., Munich
- Eisenhardt, U.: Gesellschaftsrecht, latest edition, Beck-Verl., Munich

Module	Workload	Credits	Semester		Fred	quency offered	Duration
BPPJM	150 h	3	6 th s	6 th semester Eac		h semester	1 semester
Course components		Contact ti	Contact time		study	Planned group size	
Lecture Tutorial		2 semester hours / 32 h 2 semester		86 h		60 students	
Tutoriai		hours / 32 h					
Teaching I	anguage						
German	5 5						

Module used in (degree program)

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration Dual

☑ Bachelor's degree program: Business Administration – Taxes Dual

☒ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☑ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

☑ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

By the end of the module, students will be able to complete small projects. They will know the position of project management within the company structure and be able to define projects (project order) and create appropriate project plans. They will be familiar with the tools they need for a successful project implementation and for project controlling.

Skills

- Thinking in project structures
- Mastering the complexity associated with projects, both on a technical as well as a human level.
- Moderating, leading, deciding on and presenting of and in projects

Contents

Lecture

- I. Introduction to project management: definitions, project types, project phase models, project organizations.
- II. The four-phase model with the initiation phase, planning phase, execution phase and closure phase.
- III. The initiation phase with portfolio management, project order, sponsor & project manager, project team and stakeholders.
- IV. The planning phase using Gantt charts, network techniques and other planning tools.
- V. The execution phase with team management, creativity techniques, problem solving methods,

project controlling and project progress report.

VI. Closure phase with the final project report, final meeting, handover to process owners, critical reflection on the results, the approach, and project presentation.

Tutorial

Students will work in small groups on typical project tasks that arise from the project cycle. The results will be presented and discussed by the groups.

Teaching formats

Lectures with presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

- Prof. Dr. Bert Leyendecker

Lecturers:

- Prof. Dr. Bert Leyendecker; assistant lecturers

- Steinbuch, P. A.: Projektorganisation und Projektmanagement, Friedrich Kiel Verlag.
- Stöger, R.: Wirksames Projektmanagement. Mit Projekten zu Ergebnissen, Schäffer-Poeschel Verlag.

Project Pl	nase	1	<u> </u>				
Module PRPHA	Workload	Credits	Seme	ester	Frequency offered		Duration
	450 h 15		6 th se	mester	Each semester		1 semester
Course components		Contact time		Independent study		Planned group size	
Project meetings; method meetings			2 semester 418 h			3 - 5 students per projec	ct group
Teaching la	inguage						

Module used in (degree program)

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration Dual

☑ Bachelor's degree program: Business Administration – Taxes Dual

☒ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☑ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

☑ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

□ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

By the end of the module, students should have enhanced the knowledge acquired in the project management module and be able to critically reflect on its practical application.

Skills

Technical expertise, methodological skills, social skills

- Thinking in project structures
- Mastering the complexity associated with projects, both on a technical as well as a human level.
- Moderating, leading, deciding on and presenting of and in projects

Contents

Students will guide a project through the four phases of the project cycle, applying the relevant tools and solving the task of the project:

- I. The initiation phase with portfolio management, project order, sponsor & project manager, project team and stakeholders.
- II. The planning phase using Gantt charts, network techniques and other planning tools.
- III. The execution phase with team management, creativity techniques, problem solving methods, project controlling and project progress report.
- IV. The closure phase with the final project report, final meeting, handover to process owners,

critical reflection on the results and the approach, and project presentation.

Teaching formats

Project work, project meetings, method meetings

Requirements

Formal: 120 ECTS credits (WI: none)

Content: Lecture "Project Management", prior project-specific knowledge

Forms of examination

Project work

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

- Prof. Dr. Bert Leyendecker

Lecturers:

All professors of the faculty

- Steinbuch, P. A.: Projektorganisation und Projektmanagement, Friedrich Kiel Verlag.
- Stöger, R.: Wirksames Projektmanagement. Mit Projekten zu Ergebnissen, Schäffer-Poeschel Verlag.

Knowledge	Transfer Pha	ase							
Module	Workload	Credits	Seme	ester	Free	quency offered		Duration	
-	690h	23	3 rd se	mester	Eac	h semester		1 semester	
Course con	nponents	Contact t	ime	Independent s	dependent study Planned group size				
Practice ph	ase	15h	15h 675h			Individual work			
Teaching la	nguage								
Module used	in (degree progr	ram)							
☐ Bachelor's	s degree program	: Business A	\dministi	ration					
☐ Bachelor's	s degree program	: Business A	dminist	ration Dual					
☐ Bachelor's	s degree program	: Business A	dminist	ration – Taxes Du	ual				
⊠ Bachelor's	s degree program	: Business A	dminist	ration (Part-time	study)	for VWA graduates			
☐ Bachelor's	s degree program	: Marketing	and Inte	rnational Busines	ss				
☐ Bachelor's	s degree program	: SME Mana	gement	and Entrepreneu	ırship				
☐ Bachelor's	s degree program	: Civil and Ir	dustrial	Engineering					
☐ Bachelor's	s degree program	: Industrial E	ngineer	ing					
☐ Bachelor's	s degree program	: Industrial C	Ceramic	Engineering					
Students will enhance the		ledge and s	kills acq	•		business economisteducation up to this p	•		
Contents									
	tion of the knowle	•	questio	ns					
	work experience								
	d content design questions	is based on	the type	and industry of a	a real-l	ife company as well a	as the ki	nowledge	
Written of	locumentation of	the activity v	vith ansv	vers to the knowl	edge t	ransfer questions			
Teaching fo									
hours. Stude	ents will have the se. Students will	opportunity	for a fee	dback session w	ith the	uirements to be anso program supervisor a ogram supervisor dur	after the	initial knowledge	
Requiremen	nts								
Formal: no	requirements								

Content: no requirements

Forms of examination

Practical experience report answering the knowledge transfer questions

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Andreas Mengen

Literature list: (latest editions)

None

Bachelor Thesis									
Module	Workload	Credits	Semest	er	Frequ	ency offered	Duration		
BT	360 h	12	? 6 th semester		Each semester		1 semester		
Course components		Contact	time	Independent study		Planned group size			
None				360 h		Individual or group work			
Teaching language German or English									

Module used in (degree program)

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration Dual

☑ Bachelor's degree program: Business Administration – Taxes Dual

☑ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☑ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

□ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

- Proof of the ability to work independently
- Analysis of scientific texts/textbooks (methodological skills)
- Goal-oriented work under guidance in a limited timeframe
- Personal time and self-management
- Writing economic texts

Skills

- Technical expertise
- Methodological skills
- Time management

Contents

- Working on a business issue or project
- Preparation of a paper about the work on the problem

Teaching formats

Not applicable

Requirements

Formal:

BA + MIB + SME Management and Entrepreneurship: 120 ECTS

Civil and Industrial Engineering + Industrial Engineering: 150 ECTS + practical study phase

Industrial Ceramic Engineering: 150 ECTS

Content: no requirements

Forms of examination

Bachelor thesis

Requirements for the award of credits

Passed examination

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative and full-time lecturers

Individual supervisor (m/f)

Literature list:

According to the thematic focus

II. SPECIALIZATION MODULES

"Business Administration" Program

"Business Administration Dual" Program

SPECIALIZATION MODULES				
One specialization module must be selected in the 3 rd semester and				
two modules in the 4 th semester				
Procurement and Logistics				
Foreign Trade in International Business				
Service Management				
External and Internal Accounting				
Financing and Investment II				
Human Resource Management / Operational Personnel Management				
Marketing Management				
Auditing				
Production Management / OR				
Taxes II (Corporate Taxes)				

"Bus. Adm. – Taxes Dual" Program (one module in the fourth semester from the "Business Administration" specialization module catalog)

SPECIALIZATION MODULES
One specialization module in the 3 rd semester
External and Internal Accounting (compulsory
specialization)
Two specialization modules in the 4th semester
Taxes II (Corporate Taxes) (compulsory specialization)

"Marketing and International Business" Program

SPECIALIZATION MODULES
One specialization module in the 3 rd semester
Marketing and Consumer Behaviour
Two specialization modules in the 4th semester
International Business
Brand Management and Marketing Communications

"SME Management and Entrepreneurship" Program (one module in the fourth semester from the "Business Administration" specialization module catalog)

SPECIALIZATION MODULES
One specialization module in the 3 rd semester
Introduction to SME Management and
Entrepreneurship (compulsory specialization)
Two specialization modules in the 4th semester
Start-up and Succession Management (compulsory specialization)

Procurem	ent and Logis	stics					
Module BPBUL	Workload 270 h	Credits 9	Seme 3 rd or	ester 4 th semester	Frequency offered At least 1 x per academic year		Duration 1 semester
Course com	nponents	Contact ti	ime	Independent	study	Planned group size	l
Seminar Tutorial		5 semeste hours / 80 3 semeste hours / 48	h er	142h		30 students	
Teaching la German	nguage						
Module use	d in (degree pro	gram)					
Bachelor Bachelor	's degree progra	m: Business	Adminis	tration			
Bachelor Bachelor	's degree progra	m: Business	Adminis	tration Dual			
Bachelor Bachelor	's degree progra	m: Business	Adminis	tration – Taxes [Dual		
⊠ Bachelor	's degree progra	ım: Business	Adminis	stration (Part-time	e study) for VWA graduates	
☐ Bachelor	's degree progra	ım: Marketing	and Int	ernational Busin	ess		

Learning outcome

Students will become competent in the design and management of procurement organizations in industry and commerce, including their links to procurement logistics. Students will learn and understand the significance, tasks and goals of the procurement functions in a company.

Skills

Understanding how complex procurement organizations work. The ability to apply theory to a practical task in the procurement environment.

Contents

Lecture

A. Basics of procurement

B. Procurement - planning

- Function classification
- Demand structuring, portfolio and target management

☑ Bachelor's degree program: SME Management and Entrepreneurship

☑ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

☑ Bachelor's degree program: Industrial Engineering

• Procurement strategies and supplier management

C. Procurement – operations

Tender design

- Bidder group coordination, inquiry coordination, bid evaluation
- Preparing and conducting negotiations
- D. Basics of logistics
- B. Procurement logistics planning
- C. Procurement logistics operations

Tutorial

Case studies and group exercises on procurement and logistics

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination:

Written exam

Requirements for the award of credits:

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Bräkling

Lecturers:

Prof. Dr. Lux, Prof. Dr. Bräkling

Literature list:

- Bräkling, E.; Oidtmann, K.: Beschaffungsmanagement, SpringerGabler Verlag, Wiesbaden
- Bräkling, E. Lux, J.; Oidtmann, K.: Logistikmanagement, SpringerGabler Verlag, Wiesbaden
- Large, R.: Strategisches Beschaffungsmanagement, SpringerGabler Verlag, Wiesbaden.
- Arnold, U.: Beschaffungsmanagement, Schäffer-Poeschel Verlag, Stuttgart.
- Büsch, M.: Praxishandbuch Strategischer Einkauf, SpringerGabler Verlag
- Ury, W.: Nein sagen und trotzdem erfolgreich verhandeln, Campus Verlag

Module	Workload	Credits	Seme	ster	Free	quency offered	Duration
BPBAW	270 h	9	3 rd or	4 th semester	At le	east 1x per academic year	1 semester
Course cor	mponents	Contact ti	me	Independent s	study	Planned group size	
Seminar		6 semeste hours / 96		142h		30 students	
Tutorial		2 semeste hours / 32					
Teaching la	anguage						
Module use	ed in (degree pro	gram)					
Bachelo	r's degree progra	m: Business	Adminis	tration			
Bachelo	r's degree progra	m: Business	Adminis	tration Dual			
□ Bachelo	r's degree progra	m: Business	Adminis	tration – Taxes [Dual		
□ Bachelo	r's degree progra	m: Business	Adminis	tration (Part-time	study) for VWA graduates	
☐ Bachelo	r's degree progra	ım: Marketing	and Inte	ernational Busine	ess		

Learning outcome

After completing the module, students will be familiar with the general foreign trade framework. They will be able to develop requirement profiles and design options for cross-border corporate activities and know how to contextualize these in practice-oriented international business transaction concepts.

Skills

Technical expertise to master subject-specific tasks; methodological skills for systematic approaches to problems and promotion of social skills.

Contents

- 1. Introduction
- 2. Regulatory framework of foreign trade
- 3. Manifestations and business systems
- 4. Foreign trade marketing
- 5. Sales contracts and trade practices in foreign trade

☑ Bachelor's degree program: SME Management and Entrepreneurship

□ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

☑ Bachelor's degree program: Industrial Engineering

- 6. Delivery conditions in foreign trade
- 7. Transportation in foreign trade

- 8. Documents in foreign trade
- 9. Payment terms in foreign trade
- 10. Foreign trade financing
- 11. Currency and exchange rate insurance in foreign trade
- 12. Hedging facilities in foreign trade

Tutorial

Case studies and practical cases on Foreign Trade in International Business

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Clemens Büter

Lecturers:

Prof. Dr. Clemens Büter; assistant lecturers

- Büter C.; Außenhandel Grundlagen internationaler Handelsbeziehungen (Springer Lehrbuch), 4th edition, Berlin.
- Büter C.; Internationales Geschäft, Oldenbourg Wissenschaftsverlag, Munich.
- Gabler Wirtschaftslexikon, Gabler Verlag, Wiesbaden.

Module	Workload	Credits	Seme	ester	Free	quency offered	Duration
BSBMC	270 h	9	4 th s	semester	At le	east 1x per academic year	1 semester
Course con	nponents	Contact ti	_	Independent	study	Planned group size	
Seminar		6 semeste		142 hours		30 students	
Tutorial		hours / 96 2 semeste					
Tutoriai		hours / 32					
Teaching la	nguage						
English	990						
Module use	d in (degree pro	gram)					
☐ Bachelor	's degree progra	m: Business	Adminis	stration			
	's degree progra						
					Dual		
	's degree progra						
☐ Bachelor	's degree progra	m: Business	Adminis	tration (Part-tim	e study	r) for VWA graduates	
Bachelo	r's degree prog	ram: Marketi	ng and	International E	Busines	ss (compulsory specializat	ion module)
☐ Bachelor	's degree progra	m: SME Man	agemer	nt and Entreprer	eurship)	
☐ Bachelor	's degree progra	m: Civil and I	ndustria	al Engineering			
	's dogroo progra	m: Industrial	Enginee	erina			
☐ Bachelor	s degree progra		5	3			

Learning outcomes / Competences:

After this module, students have the essential professional skills to fulfil qualified tasks in the field of brand management and marketing communication. This implies knowledge about the management of brands, about the effects of marketing communication as well as about the implementation of the brand and communication strategy in the communication instruments (e.g., print advertising, outdoor advertising, events, sponsoring, PR, social media). Questions of comparative advertising and ethical and legal aspects of marketing communication are also addressed.

In addition, students can assess the contribution of marketing communication to the achievement of marketing and corporate goals in a situation- and industry-related manner. Finally, they develop their personal skills in the areas of communication and presentation.

Content

This course provides an extensive overview of the key concepts, techniques and applications of brand management and marketing communications. In part 1, we start off with an introduction to consumer behavior before addressing different communication objectives. The basis of all further discussion is set by an intensive look at the theory of brand management. Based on those insights, in part 2, learning covers all elements of the communications mix, including

advertising, public relations, sponsorship, sales promotion, direct marketing, point-of-purchase communications, exhibitions and personal selling. Due to its growing importance, the instruments of social media marketing are discussed in part 3. The course blends inspired examples with wide ranging theories and applications to provide a complete introduction to this popular subject.

In the following, the three parts of the module are explained in more detail:

Part 1: Brand Management & Integrated Marketing Communications

How can companies grow in saturated and competitive markets? Most marketing researchers and practitioners will agree that today, a strong brand is the key to market success! But brands are not only build by advertising, they emerge from peak performances and grow from inside to outside. In interactive lectures, we will have a closer look at the history and theory of branding and its application to real business cases. Looking at the implementation of branding strategies, we then focus on integrated marketing communication that combines different media in different cultures and countries to improve the results of branding campaigns. Many practical examples and case studies will be discussed.

Part 2: From Advertising Strategy to Implementation

The development process of communication campaigns may vary according to budget, timings and audience. But there is hardly any doubt among marketing experts that most successful campaigns follow a step by step approach that has been intensively investigated. Target groups have to be selected, communication objectives need to be set and a message, creative and media strategy must be defined before a campaign can be implemented and evaluated. In this course, we take a deep look at all the different stages in campaign development through a combination of interactive lectures, case studies and class discussions.

Part 1 & 2 will be lectured by Prof. Dr. Holger J. Schmidt.

Teil 3: Social Media Marketing

- The role of Social Media Marketing
- SMM goals and strategies
- Identifying target audiences in social media
- Rules of engagement for SMM and social media governance
- Social media platforms and social networking sites
- Paid social and influencers
- Content creation and sharping: Blogs, podcasting, and webinars
- Visual storytelling
- Content marketing: Publishing articles, white papers, and e-books
- Virtual communities
- Mobile marketing on social networks
- Social media monitoring and management tools
- Managing and staffing the organisation for social media marketing
- Social media marketing plan
- Ethical and legal issues of SMM

Part 3 will be lectured by Dr. Aida Matri.

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: students of the Marketing and International Business program

Content: no requirements

Forms of examination

Written exam or portfolio review (one or more term papers, each related to part 1, 2, and 3)

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Holger J. Schmidt

Lecturers:

Prof. Dr. Holger J. Schmidt, Dr. Aida Matri Ben Jemaa

- Schmidt: Markenführung. Wiesbaden.
- De Pelsmacker / Geuens / v. d. Bergh: Marketing Communications: A European Perspective, Essex.
- Dahlem / Lange / Smith: Marketing Communications: A Brand Narrative Approach, Chichester.
- Kreutzer: Digitale Markenführung. Digital Branding im Zeitalter des digitalen Darwinismus. Wiesbaden.
- Zahay, Roberts, Parker, Barker, Barker. Social Media Marketing: A Strategic Approach. Cengage Learning.

Introductio	n to SME Ma	nagement	and E	- Entrepreneurs	hip		
Module	Workload	Credits	Seme	ster	Fred	quency offered	Duration
BSEMM	270 h	9	3 rd se	mester	At le	east 1x per academic year	1 semester
Course comp	onents	Contact tir	ne	Independent st	udy	Planned group size	
Seminar		5 semester / 80 h	hours	142 h		30 students	
Tutorial		3 semester / 48 h	hours				
Teaching lan	guage						
German							
Module used	in (degree prog	ram)					
Bachelor's	degree progran	n: Business A	Adminis	tration			
☑ Bachelor's	degree progran	n: Business <i>I</i>	Adminis	tration Dual			
⊠ Bachelor's	degree progran	n: Business A	Adminis	tration – Taxes D	ual		
☑ Bachelor's	degree progran	n: Business A	Adminis	tration (Part-time	study) for VWA graduates	
☐ Bachelor's	degree progran	n: Marketing	and Inte	ernational Busines	SS		
⊠ Bachelor's	s degree progra	am: SME Ma	nagem	nent and Entrepre	eneur	ship (compulsory speciali	zation module)
☐ Bachelor's	degree progran	n: Civil and Ir	ndustria	l Engineering			
☐ Bachelor's	degree progran	n: Industrial E	Enginee	ering			
☐ Bachelor's	degree progran	n: Industrial (Ceramio	Engineering			

Learning outcome / skills

By the end of the module, students should

- understand the role of small and medium-sized businesses in the market economy
- know and be able to assess challenges of medium-sized businesses based on the life cycle concept
- be able to apply the special features of the management of small and medium-sized businesses to different challenges
- know and be able to apply business management tools to address life cycle challenges

Skills:

Technical expertise, methodological skills

Contents

- Introduction to the basics of managing small and medium-sized businesses (definition, theories, life cycle)
- Economic aspects of small and medium-sized businesses (importance of small and medium-sized businesses, situation of small and medium-sized businesses, small and medium-sized business policy, promotion of small and medium-sized businesses)
- Company foundation (entrepreneur, business idea, business model, and foundation)

- Challenges in the growth of businesses (success factors for small and medium-sized businesses, innovation management, internationalization, digitalization)
- Small and medium-sized businesses in the process of maturing (financing of small and medium-sized businesses, assessment of the capital and earnings situations of small and medium-sized businesses)
- The turning point in the life cycle of small and medium-sized businesses (company crises and their management, business succession)

Tutorial

Case studies and practical cases on SME Management and Entrepreneurship

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam or portfolio review

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Holger Reinemann

Lecturers:

- Prof. Dr. Holger Reinemann
- Prof. Dr. Frank Wallau

- Felden, B.; Pfannenschwarz, A. (latest edition): Unternehmensnachfolge, Munich
- Klein, S. (latest edition): Familienunternehmen, Wiesbaden
- Pfohl, H.-C. (latest edition): Betriebswirtschaftslehre der Mittel- und Kleinbetriebe. Größenspezifische Probleme und Möglichkeiten zu ihrer Lösung, Berlin
- Reinemann, H. (latest edition): Mittelstandsmanagement, Wiesbaden
- Reinemann, H.; Ludwig, D. (2015): Die qualitative Dimension des Mittelstandsbegriffs, in: Becker, W.; Ulrich, P. (Ed.): Mittelstandsorientierte Betriebswirtschaftslehre Ein Handbuch, Stuttgart, pp. 38-52

External and Internal Module Workload		Credits Semester		or	Frequency offered		Duration
BSEIR	270 h	9		rd or 4th semester At least 1x per academic year		1 semester	
Course co	mponents	Contact t	ime	Independent	study	Planned group size	
Seminar		5 semeste / 80 h	er hours	172h		30 students	
Tutorial		3 semeste / 48 h	er hours				
Teaching	anguage		-	ry for the stud		program	

Module used in (degree program)

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration – Taxes Dual (compulsory specialization module)

☑ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☐ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

□ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome / skills

Sub-area: External Accounting

By the end of the submodule *External Accounting*, students should be able to understand more complex accounting issues and to reflect their consequences in the annual accounts – also under the aspect of accounting policy measures. The appropriate application of accounting standards requires a high level of knowledge and independence. Therefore, students will acquire the ability to deal with accounting standards under commercial and tax law and to apply them to given example situations and case studies (*practical ability*). Furthermore, they will acquire the ability to critically examine accounting options and present their consequences for the asset, financial, and earnings situations (*cognitive ability*). Finally, they will be able to assess accounting policy measures in the context of preparing financial statements and apply them with regard to strategic balance sheet targets (*practical ability*).

Teaching tools:

Relevant economics laws, PowerPoint presentation, practical cases as well as example exercises

Sub-area: Internal Accounting

After completing the module, students will have technical expertise and comprehensive knowledge in internal accounting as well as an understanding of various calculation approaches and methods. This also includes the ability to compare and assess costs and benefits of different methods for better management decisions. By analyzing

practical issues, students will be able to systematically match these to the relevant approaches and methods to obtain a solution. Social skills will be developed by working on exercises in learning groups.

Contents

Sub-area: External Accounting

Lecture

External Accounting: The submodule enhances the students' knowledge of accounting for assets and liabilities under commercial and tax law. After successfully completing this module, students will be able to identify specific accounting problems and provide a legally compliant solution. Furthermore, students will be able to deal with the additional components of annual accounts (notes, management reports) and to interpret key figures resulting from the annual accounts. Students will also gain insight into financial reporting and reporting systems. Topics specifically covered include:

- Special accounting problems: accounting for derivatives and hedging relationships (valuation units), accruals and deferrals for research and development for internally generated intangible assets, accounting for multiperiod production orders, accounting for leases, accounting for hybrid financing instruments, acquisition of treasury shares, special features of the recognition and valuation of individual provisions, etc.
- Accounting for contingent liabilities
- Invalidity and amendment of financial statements
- Overview of accounting with special balance sheets (adverse balances, statement overindebtedness, etc.)
- Notes and management reports (significance and contents)
- Financial reporting in groups including IFRS (overview)
- Closing analysis and design
- Key management indicators and systems
- Internal reporting, corporate governance, capital market communication

Tutorial

Based on the content of the External Accounting lectures, students will enhance their knowledge in 2 hours of practice sessions per week. They will solve case studies or individual practical cases – also together with company representatives – and discuss current accounting issues as well as media reports.

Contents

Sub-area: Internal Accounting

- Full and partial cost accounting (contribution margin accounting), including special features of the calculation approaches, basics of contribution margin accounting, multi-level fixed cost absorption, assortment policy, pricing policy. Standard costing, including basic concepts and principles of cost planning, standard costing systems, planning, and control.
- II. Activity-based costing, including differentiation from other approaches, activity-based cost rate determination.

Tutorial

Case studies and practical cases on internal accounting

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Module representative:

Prof. Dr. Andreas Mengen / Prof. Dr. Holger Philipps / Prof. Dr. Jürgen Mertes

Lecturers:

- Prof. Dr. Holger Philipps, Prof. Dr. Jürgen Mertes (External Accounting)
- Prof. Dr. Andreas Mengen, Prof. Dr. Silke Griemert (Internal Accounting)

- Weber, J. u. Weißenberger, B.: Einführung in das Rechnungswesen.
- Schweitzer, Marcel / Küpper, Hans-Ulrich: Systeme der Kosten- und Erlösrechnung
- Coenenberg, A. G./Haller, A./Schultze, W.: Jahresabschluss und Jahresabschlussanalyse:
 Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen HGB, IAS/IFRS, US-GAAP, DRS;
- Coenenberg, A. G./Haller, A./Schultze, W.: Jahresabschluss und Jahresabschlussanalyse: Aufgaben und Lösungen
- Hoffmann/Lüdenbach (Hrsg.), NWB Kommentar Bilanzierung Handels- und Steuerrecht.
- Baetge/Kirsch/Thiele: Bilanzen, IDW Verlag
- Beck'scher Bilanzkommentar, Verlag C.H. Beck

Module BPFI2	Workload 270 h	Credits 9	Seme 3 rd or	ster 4 th semester		quency offered east 1x per academic year	Duration 1 semester
Course co	mponents	Contact t	ime	Independent s	tudy	Planned group size	1
Seminar		5 semeste hours / 80		142h		30 students	
Tutorial		3 semeste hours / 48					
Teaching Is	• •						

☑ Bachelor's degree program: Business Administration

☑ Bachelor's degree program: Business Administration Dual

☑ Bachelor's degree program: Business Administration – Taxes Dual

☒ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates

☐ Bachelor's degree program: Marketing and International Business

☑ Bachelor's degree program: SME Management and Entrepreneurship

☑ Bachelor's degree program: Civil and Industrial Engineering

☑ Bachelor's degree program: Industrial Engineering

□ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome / skills

By the end of the module, students should have developed an understanding of investment and financing as a necessary basis and central sub-function of entrepreneurial activity. They will have learned further fundamentals of financial management, such as knowledge of key equity and debt instruments as well as some mezzanine financial products, their application and valuation. They will be able to execute various methods for the evaluation of investment projects and know the basics of structured financing. In addition, students will have gained deeper insights into methods of financial planning and controlling for business ventures as well as first insights into bank management and stock exchanges. Thus, the students will have acquired in-depth technical and methodological knowledge, which they can already apply in individual cases to analyze qualified tasks in the field of financing and investment on, to solve them to an increased degree and to fundamentally assess selected financial issues on their own. This enables them to develop their social skills, technical expertise, and methodological skills.

Contents

Selected topics from the following areas, among others:

- Financial controlling and liquidity planning
- Financial markets
- Risk management
- Regulation

- Financial instruments
- Behavioral finance
- Structured financing
- Investment theory

Current topics, if applicable

Tutorial

Case studies and practical cases on Financing and Investment II

Teaching formats

In the classroom and online: seminar-like class (depending on number of participants) with presentation, discussion, group, and exercise elements; guest lectures; independent study

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written or oral exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Michael Kaul

Lecturers:

Prof. Dr. Michael Kaul, assistant professors, assistant lecturers, guest lecturers

Literature list: (latest editions)

- Blohm H.; Lüder K.; Schäfer C.: Investition, Munich.
- Brealey, R.A.; Myers, S.C.; Allen, F.: Principles of Corporate Finance. International Edition, Boston et al.
- Caprano E.; Wimmer, K.: Finanzmathematik, Munich.
- Däumler K.-D.; Grabe J.: Betriebliche Finanzwirtschaft, Herne/ Berlin.
- Hillier D., Ross S. A., Westerfield R. W., Jaffe J.; Jordan B. D.: Corporate Finance, Maidenhead.
- Hartmann-Wendels T., Pfingsten A., Weber M.: Bankbetriebslehre, Berlin.
- Hull J. C.: Optionen, Futures und andere Derivate, Munich.
- Peppmeier A.: Banking Management, Herne.
- Perridon L.; Steiner M., Rathgeber A.: Finanzwirtschaft der Unternehmung, Munich.
- Wolf B., Hill M., Pfaue M.: Strukturierte Finanzierungen, Stuttgart.
- Zantow R., Dinauer J., Schäffler C.: Finanzwirtschaft des Unternehmens, Hallbergmoos.

Students will be informed of additional literature in class as needed.

Module	Workload	Credits	Semester Frequency offered		ency offered	Duration	
BSGNI	270 h	9	4 th semeste	r	At leas	st 1 x per academic year	1 semester
Course co	mponents	Contact	time	Independe	ent	Planned group size	
Seminar		5 semest	er hours / 80	study		30 students	
		h		142 h			
Tutorial		3 semest	er hours / 48				
Teaching I	andilade	11				1	
German	anguago						
Module us	ed in (degree p	rogram)					
☐ Bachelo	or's degree prog	ram: Busines	ss Administrat	ion			
□ Bachelo	or's degree prog	ram: Busines	ss Administrat	ion Dual			
☐ Bachelo	or's degree prog	ram: Busines	ss Administrat	ion – Taxes	Dual		
☐ Bachelo	or's degree prog	ram: Busines	ss Administrat	ion (Part-tim	e study	r) for VWA graduates	
☐ Bachelo	or's degree prog	ıram: Marketi	ng and Interna	ational Busin	ess		
⊠ Bachel	or's degree pro	ogram: SME	Managemen	t and Entrep	reneui	rship (compulsory speci	alization module
☐ Bachelo	or's degree prog	ıram: Civil an	d Industrial E	ngineering			
☐ Bachelo	or's degree prog	ıram: Industri	al Engineerin	9			
□ Bachelo	or's degree prog	ıram: İndustri	al Ceramic Fr	naineerina			
	n a degree prog	ji ai ii. Ii iu u Sti i		igniconnig			

Start-up and Succession Management

Learning outcome

At the end of the module, students should:

- have a heightened awareness of entrepreneurial thinking and action. They are able to consider and understand entrepreneurial challenges from different perspectives in order to develop solutions.
- understand the importance of startups and their prerequisites, and be able to explain and apply a business model and its essential components.
- be able to identify and answer specific questions related to business succession.

Contents

I. Start-ups

- 1. Introduction to business creation and entrepreneurship (Definitions, economic significance, prerequisites)
- 2. Entrepreneurial opportunities and mindset (Creation, evaluation and perception, entrepreneurial personality)
- 3. Types of startups and entrepreneurs (Types of startups, sustainability, social entrepreneurship)
- 4. Business Model (Components of the business model, business model design)
- 5. Customer, market & competition (Customer segments, market research & marketing)
- 6. Company & resources (Strategy, human capital, social capital)

- 7. Cost and revenue planning & financing (Capital requirements, specifics of financing for young companies, traditional and alternative financing instruments)
- 8. Growth & Exit (Growth strategies and growth barriers, exit strategies)

II. Succession as a specific type of business start-up

- 1. Importance of business succession (Economic relevance, opportunities and risks)
- 2. Types of business succession (Internal and external succession, succession as an alternative to business start-up)
- 3. Specific questions of business succession (Consideration of different perspectives, search process, company valuation, takeover process)

Innovation Management

Learning outcome

After attending the module, students will have acquired the basic skills for the targeted management of innovation processes – from idea generation to market launch – in startups and (medium-sized) companies. In addition to the basic competences, they will have trained key skills in the area of methods and personality by means of case studies solved in group works.

Contents

- 1. Economic significance of innovations
- 2. Basic concepts and types of innovation
- 3. Innovation and strategy
- 4. Innovation management (Creativity techniques, idea management, financing of innovations, marketing of innovations, property rights and patents)
- 5. Innovation processes and innovative organizations

Teaching methods

Seminar-style teaching with interactive lectures, discussions and exercises

Competence areas

Subject-specific competence, methodological competence, social competence

Knowledge transfer through

Lectures, discussions, case studies and exercises, PowerPoint presentations

Requirements

Formal: students of the SME Management and Entrepreneurship degree program

Content: no requirements

Forms of examination

Written exam or term paper

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Alexandra Moritz

Lecturers:

Prof. Dr. Alexandra Moritz

Literature for Start-up and Succession Management:

- Grichnik, D.; Brettel, M., Koropp, C. und Mauer, R. (aktuelle Auflage): Entrepreneurship, Schäffer-Poeschel.
- Fueglistaller, U., Müller, C., Müller, S., & Volery, T. (aktuelle Auflage). Entrepreneurship: Modelle–Umsetzung–Perspektiven, Springer-Verlag.
- Osterwalder, A., & Pigneur, Y. (2011): Business Model Generation: Ein Handbuch für Visionäre, Spielveränderer und Herausforderer. Campus Verlag.

Literature for Innovation Management:

- Kaschny, M.; Nolden, M. und S. Schreuder (2015): Innovationsmanagement im Mittelstand, Wiesbaden.
- Vahs, D. und Brem, A. (aktuelle Auflage): Innovationsmanagement, Schäffer-Poeschel.
- Weiber, R., & Pohl, A. (2017): Innovation und Marketing. Kohlhammer Verlag.

Module BSHRM	Workload 270 h	Credits 9	Semes 3 rd or 4	ster th semester		quency offered east 1x per academic year	Duration 1 semester
Course cor	nponents	Contact ti	ime	Independent	study	Planned group size	
Seminar	•	2 semeste hours / 32		142h	·	30 students	
Tutorial		6 semeste hours / 96					
Teaching la	anguage						
Module use	ed in (degree pro	gram)					
Bachelo	r's degree progra	ım: Business	Administ	ration			
Bachelo	r's degree progra	ım: Business	Administ	ration Dual			
Bachelo	r's degree progra	ım: Business	Administ	ration – Taxes I	Dual		
Bachelo	r's degree progra	ım: Business	Administ	ration (Part-time	e study) for VWA graduates	
☐ Bachelo	r's degree progra	ım: Marketing	and Inte	rnational Busin	ess		
Bachelo	r's degree progra	ım: SME Mar	agement	and Entrepren	eurship)	

Learning outcome

By the end of the module, students will have acquired a deeper understanding of the fundamentals of operational human resources work and its operational context. They will be able to apply individual tools on an operational level in a situational and practice-oriented manner against the background of labor law and to develop and implement such instruments independently in individual cases.

Skills

<u>Technical expertise:</u> By the end of the module, students will be able to apply individual human resource management tools in a situational and practice-oriented manner against the background of labor law and to develop and implement them independently in individual cases.

<u>Methodological skills:</u> During the module, students will enhance their ability to evaluate and select business management concepts for their applicability to a specific operational context.

<u>Social skills:</u> During the module, students will enhance their ability to analyze problems together as a team and to develop solutions together.

Contents

Selected topics from the following areas, among others:

☑ Bachelor's degree program: Industrial Engineering

☑ Bachelor's degree program: Industrial Ceramic Engineering

- Basic concepts and functions of human resource management
- Personnel policy
- Personnel planning / manpower requirements planning
- Recruitment / personnel selection
- Personnel deployment
- Forms of organization of work
- Company incentive systems
- Payroll accounting with a focus on gross/net pay calculation
- Personnel development / selected personnel development tools / talent management
- Performance management
- Layoffs
- Co-determination
- Personnel controlling & HR analytics

Tutorial

Case studies and group exercises on human resource management

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises, case studies, and simulations

Requirements

Formal: no requirements

Content: successful attendance of the course "Human Resources and Organization" (2nd semester)

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Christian Lebrenz

Lecturers:

Dr. Sabrina Tamm

- Bartscher, T.; Nissen, R.: Personalwirtschaft Grundlagen, Handlungsfelder, Praxis
- Böhmer, N. Schinnenburg, H.; Steinert, C.: Fallstudien im Personalmanagement
- Domsch; Regnet; von Rosenstiel: Führung von Mitarbeitern: Fallstudien zum Personalmanagement
- Scholz, C. & Scholz, T. Personalmanagement
- Stier, M. Das Einmaleins der Entgeltabrechnung

	Workload	Credits	Study	semester	Fred	quency offered	Duration
BSINB	270 h	9	4 th \$	semester	At le	east 1x per academic year	1 semester
Course comp	oonents	Contact tir	ne	Independent	study	Group size	
Seminar		6 semester / 96 h	hours	142 h		30 students	
Tutorial		2 semester / 32 h	hours				
Teaching lan	guage						
English							
Module used	l in (degree prog	ram)					
☐ Bachelor's	s degree prograr	n: Business A	Adminis	tration			
☐ Bachelor's	s degree prograr	n: Business A	Adminis	tration Dual			
☐ Bachelor's	s degree prograr	n: Business A	Adminis	tration – Taxes	Dual		
) for VWA graduates	
☐ Bachelor's	s degree prograr	n: Business A	Adminis	tration (Part-tim	e study) for VWA graduates s (compulsory specializat	ion module)
□ Bachelor's □ Bachelor'	s degree prograr	n: Business <i>F</i> am: Marketii	Adminis	tration (Part-tim	e study Busines	s (compulsory specializat	ion module)
□ Bachelor's□ Bachelor's	s degree prograr	n: Business A am: Marketin n: SME Mana	Adminis ng and agemen	tration (Part-tim International I t and Entreprer	e study Busines	s (compulsory specializat	ion module)
□ Bachelor's□ Bachelor's□ Bachelor's	s degree prograr s degree prograr s degree prograr	n: Business A am: Marketin n: SME Mana n: Civil and Ir	Adminis ng and agemen ndustria	tration (Part-tim International I It and Entreprer	e study Busines	s (compulsory specializat	ion module)

Learning outcome

Upon successful completion of this module, students should have gathered deeper insights into strategic and operational key issues in marketing and international business. The course is designed to give students a chance to apply theory to a selection of real-life business scenarios. At the same time, course participants will improve their presentation skills, the ability to work in teams as well as critical investigation, and self-motivating study skills.

Contents

With the increasing importance of international exchanges and transactions, businesses of any size have to direct their attention to the international marketplace. In order to compete effectively in foreign markets and not only fulfill incoming orders from abroad every now and then, a well-focused international marketing strategy based on a thorough understanding of target markets is indispensable.

This course introduces students to a range of international marketing topics and the various challenges that international marketers are facing, i.e. the complexity of the international marketing environment, cultural diversity, newly emerging markets, the need to balance the adaption and standardization of international marketing campaigns, the many facets

of customer relationship management in international markets, consumer behavior issues including digital consumer behavior.

Learning approach

The successful completion of the module requires about 300 learning hours. The workload is composed of 128 hours of class sessions, 160 - 180 hours of independent and self-directed learning activities outside of class and an exam.

The module will draw upon a mixture of activities including lectures, case studies, analysis, group work, presentations and discussions.

Learning support material will be provided in OLAT.

Course participants

Students enrolled in the "BSc Marketing and International Business" program and students from international partner institutions

Assessment

The course assignment is designed as **project work**, which has to be completed in teams. Each team has the task of developing an **international marketing plan** for a project company of their choice.

Students should work in teams of 3-4 persons at most. The teams are asked to choose their **project company** during the **first course session**.

Each team is asked to deliver a total of **three presentations** on the different steps of the international marketing planning process, i.e.:

Phase 1: Marketing audit (presentation 1)

Phase 2: Market information (presentation 1)

Phase 3: Strategies and objectives (presentation 2)

Phase 4: Operative marketing management (presentation 3)

- As a first step of the strategic planning process, the management has to evaluate the firm's overall competitive
 position as well as the international marketing environment. In order to do so, the company has to be examined –
 and possibly benchmarked with a key competitor.
- Foreign target markets can be selected according to their attractiveness and the anticipated country risk. The former is mainly determined by the market and sales potential, which have to be reliably estimated. In doing so, marketing executives have to handle a bundle of market data delivered by field or desk research in order to discover the (un-) articulated customer needs.
- Business mission and corporate objectives give orientation to all stakeholders. Furthermore, a properly designed
 hierarchy of objectives is indispensable for both keeping the employees motivated and the company on track. After
 the objectives have been set, the marketing management has to decide about appropriate strategies to achieve
 them.
- Finally, the marketing mix has to be designed to implement the marketing plan. It should be taken into consideration that efficiency has the absolute priority for marketing decision makers in this regard.

Each team will be given an **opponent team**, which implies that those two teams will have to work together intensively by reading each other's reports and presentation materials, giving feedback and sharing ideas for improvement.

Furthermore, the teams will be asked to submit an **executive report** in order to briefly summarize the results. The reports have to be in-line with common standards of academic writing and should not exceed 8 - 10 pages. The reports have to be submitted at latest one week after the last presentation.

Grading

The final score for each student will be a weighted average score composed of both a team (1 and 2) and an individual grade (3):

- presentations (60%) (1)
- written report (20%) (2)
- classroom based indicators, such as attendance and participation (20%) (3)

The students' performance will be graded on a scale from 1 to 5, whereas "1" is the best possible grade and indicates an "outstanding performance" and "5" is a "fail".

In order to reward above-average performing students, the teams will be given the possibility to evaluate each team member individually (peer-to-peer).

Module representative:

Prof. Dr. Axel Schlich

Lecturers:

- Prof. Dr. Axel Schlich
- Prof. Dr. Andreas Hesse

Course materials

Course participants will be provided with a selection of case studies, articles and lecture notes during the course. In addition, students may use the following textbooks in order to deepen their understanding of international marketing issues.

- Czinkota, M. R. / Ronkainen, I. A. (2013): International Marketing, 10th edition, international edition, Cengage Learning.
- Grafers, H.W./ Schlich, A. W. (2006): Strategic Export Management, Helsinki: WSOY.
- Hollensen, S. / Opresnik, M. (2010): Marketing A Relationship Perspective, Munich.
- Kotabe, M. & Helsen, K. (2014): Global Marketing Management, 6th edition New York.
- Usunier, Jean-Claude/Lee, Julie Anne (2013): Marketing Across Cultures, 6th edition, Harlow.

Module	Workload	Credits	Study	semester	Fred	quency offered	Duration
BSMCB	270 h	9	3 rd	semester	At le	east 1x per academic year	1 semester
Course con	nponents	Contact tin	ne	Independent	study	Group size	
Seminar		6 semester / 96 h	hours	142 h		30 students	
Tutorial		2 semester / 32 h	hours				
Teaching la	nguage						
English							
Module used	d in (degree prog	ram)					
☐ Bachelor	's degree progra	m: Business A	Adminis	tration			
☐ Bacheloi	's degree progra	m: Business A	Adminis	tration Dual			
☐ Bacheloi	's degree progra	m: Business A	Adminis	tration – Taxes	Dual		
☐ Bacheloi	's degree progra	m: Business A	Adminis	tration (Part-tin	ne study) for VWA graduates	
⊠ Bachelo	or's degree prog	ıram: Marketi	ng and	I International	Busine	ss (compulsory specializa	tion module)
☐ Bacheloi	's degree progra	m: SME Mana	agemen	nt and Entrepre	neurship)	
☐ Bacheloi	's degree progra	m: Civil and In	ndustria	I Engineering			
	's dearee proars	m: Industrial E	Enginee	ering			
	3 degree progra		-				

Learning outcome

Upon successful completion of this module, students should have gathered deeper insights into strategic and operative key issues in marketing and consumer behavior. The course is designed to give students a chance to apply theory to a selection of real-life business scenarios. At the same time, course participants will improve their ability to work in teams as well as critical investigation, and self-motivating study skills.

Contents

The marketplace is not what it used to be, major societal forces have challenged marketers to develop new strategies and instruments. These major societal forces include information technology, globalization, deregulation, retail transformation, consumer information and integration, but also increasing consumer resistance and less tolerance about undesired marketing. In this course students are introduced to the principal changes in the marketing environment.

Throughout the course, participants will be provided with an introduction to the theories, strategies, and practices of marketing in different contexts. Typical strategic and operative marketing challenges dealt with include e.g.:

- How can we spot and choose the right market segments?
- How can we differentiate our offerings?

- How should we respond to customers who buy on price?
- How far can we go in customizing our offering for each customer?
- How can we differentiate our offerings?
- How can we build stronger brands?
- How can we keep our customers loyal?
- How can we establish multiple channels and yet manage channel conflict?

Furthermore, the module includes an introduction to the analysis of consumer behavior. In an increasingly complex marketing environment, marketers are continuously challenged to develop a profound understanding of how consumers or groups of consumers select, buy, and use products, services, or ideas. This module introduces students to the determinants involved in consumers' decision making.

Last but not least, the students will develop an understanding of both the methods used in market research and their role in supporting marketing decision-making. Market research is the interface between an organization and its target publics. It is used to identify marketing opportunities, improve understanding of customers, and monitor marketing performance. The module addresses all stages of the market research process from the definition of the research objectives to the choice of research design, data collection, data analysis all the way to the presentation of findings.

Learning approach

The module will draw upon a mixture of activities including lectures, case study analysis, group work, presentations, and discussions. Learning support material will be provided in OLAT.

Course participants

Students enrolled in the "BSc Marketing and International Business" program and students from international partner institutions.

Assessment

written exam

Module representative:

Prof. Dr. Axel Schlich

Lecturers:

- Prof. Dr. Axel Schlich
- Prof. Dr. Andreas Hesse

Course materials

- Course participants will be provided with case studies, articles and lecture notes during the course. In addition, it's recommended to use the following textbooks in order to deepen the understanding of marketing theory and practice.
- Dibb, S./Simkin, L./Pride, W.M./Ferrell, O.C. (2012): Marketing concepts & strategies, 6th edition.
- Hollensen, S. / Opresnik, M. (2010): Marketing A Relationship Perspective, Munich.
- Homburg, C./Krohmer, H./Kuester, S. (2009): Marketing management a contemporary perspective.

Course compoi		9		ster 4 th semester	ester Frequency offered At least 1x per academic year		Duration 1 semester	
	nents	Contact ti	me	Independent	study	Planned group size		
Seminar		5 semeste hours / 80		142h		30 students		
Tutorial		3 semeste hours / 48						
Teaching langu German/English	•							
Module used in		ıram)						
⊠ Bachelor's de	egree prograr	n: Business	Adminis	tration				
⊠ Bachelor's de	egree prograr	n: Business	Adminis	tration Dual				
⊠ Bachelor's de	egree prograr	n: Business	Adminis	tration – Taxes [Dual			
⊠ Bachelor's de	egree prograr	n: Business	Adminis	tration (Part-time	study) for VWA graduates		
☐ Bachelor's de	egree prograr	n: Marketing	and Inte	ernational Busine	ess			
⊠ Bachelor's de	egree prograr	n: SME Man	agemen	t and Entreprene	eurship			
☐ Bachelor's de	egree prograr	n: Civil and I	ndustria	I Engineering				
☐ Bachelor's de	egree prograr	n: Industrial	Enginee	ering				

Learning outcome

This module is based on the knowledge acquired in the Marketing Basics lecture, particularly expanding and enhancing it in the following areas: research into consumer behavior, B2B marketing, online marketing, pricing policy, international marketing, and statistical data analysis methods. Current marketing topics are explored in depth by studying the current business press. In addition to technical expertise, students' methodological skills will be also enhanced through the application of tools for the development of marketing strategies. In a group assignment, students will create a presentation on a current marketing topic, improving their teamwork and presentation skills. Students will conduct their own online market research, including the development of a questionnaire, data collection, data analysis, and writing of final report.

Skills

Methodological skills: independent work, work in groups, creation and delivery of presentations, discussion skills, primary data collection including the analysis/interpretation of the collected data. Technical expertise: current marketing trends, consumer and organizational buying behavior, marketing strategy and marketing tools, international marketing, online marketing, market research.

Contents

- Consumer behavior research models, consumer neuroscience
- Consumer relationship management
- Strategic and instrumental features of B2B marketing

- Key account management
- Introduction to international marketing
- Price optimization and dynamic pricing
- Online marketing: search engine marketing, social media marketing, viral marketing, email marketing, mobile marketing, websites, online advertising, e-commerce.
- Multivariate methods of data analysis
- Collecting data using an online survey application and applying univariate and bivariate analysis methods
- Multivariate methods of data analysis.

Tutorial

Case studies and group exercises on marketing management. Discussion forums and assignments on the university's online learning platform (OLAT), study of the current business press, application of statistical analysis methods, presentations by students

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises. Assignments on the university's online learning platform (OLAT), study of current business press, application of statistical analysis methods, presentations by students.

Requirements

Formal: no requirements

Content: compulsory module Marketing Basics

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Andreas Hesse

Lecturers:

Teaching staff of the faculty

- Homburg, Christian: Marketingmanagement. Strategie Instrumente Umsetzung Unternehmensführung
- Scharf, A./Schubert, B./Hehn, P.: Marketing. Einführung in Theorie und Praxis
- Kreutzer, R.T.: Online-Marketing (Studienwissen Kompakt)
- Bruhn, M.: Relationship Marketing: Das Management von Kundenbeziehungen
- Zentes/Swobodan/Schramm-Klein: Internationales Marketing
- Internetauftritt des Handelsblattes (Premium-Account der Hochschule)

Module BSPOR	Workload	nt / OR Credits Semester		ster	Fred	Duration	
	270 h	9		rmester Frequency offered or 4th semester At least 1x per academic year		1 semester	
Course com	ponents	Contact ti	me	Independent s	tudy	Planned group size	
Seminar		4 semeste / 64 h	r hours	142 h		30 students	
Tutorial		4 semeste / 64 h	r hours				
Teaching lar	nguage						
German							

Module used in (degree program)

- ☑ Bachelor's degree program: Business Administration
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☒ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☐ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- □ Bachelor's degree program: Civil and Industrial Engineering
- ☑ Bachelor's degree program: Industrial Engineering
- ☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

By the end of the module, students should know the basics of production management in a business context. They will understand the importance of the factors of production and be able to apply tools for managing the factors of production in a situational and practice-oriented manner.

Skills

Understanding the complexity of strategic and tactical/operational aspects of production management. The ability to apply theory to a practical task in the production environment; acquisition of technical expertise and methodological skills.

Contents

- I. Importance and definition of production management and the OR
- II. The factors of production
- **III.** The production factor operating resources: choice of location, factory planning,...
- IV. The production factor labor: manpower requirements planning, employee motivation,.
- V. The production factor materials: determination of requirements, provision, order quantities,...
- VI. The production factor management: strategic and operational aspects of managing a production

VII. The production factor planning: strategic and operational aspects

VIII. The production factor organization: forms of organization in the production plant, sequence planning..

Tutorial

Case studies and group exercises on production management / OR

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam or portfolio review (presentation 10%; written paper 40%; 90-minute written exam 50%)

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Bert Leyendecker

Lecturers:

- Prof. Dr. Bert Leyendecker
- Assistant lecturers

- Schneeweiß, C.: Einführung in die Produktionswirtschaft.
- Hoitsch, H.-J.: Produktionswirtschaft.
- Nebl, T.: Produktionswirtschaft.

Module	Workload	Credits	Semester	Frequency offered	Duration
BSST2	270 h	9	3 rd or 4 th semester	At least 1x per academic year	1 semester
Course co	omponents	Contact ti	me	Independent study	Planned group
Seminar		5 semeste	r hours / 80 h	142 h	size
Tutorial		3 semeste	r hours / 48 h		30 students
Teaching	language				
German					
Module us	sed in (degree p	rogram)			
⊠ Bachel	lor's degree prog	ram: Busines	ss Administration		
⊠ Bachel	lor's degree prog	ram: Busines	ss Administration Dual		
⊠ Bache	lor's degree pro	ogram: Busii	ness Administration –	Taxes Dual (compulsory speci	alization module)
Bachel	lor's degree prog	ram: Busines	ss Administration (Part-t	me study) for VWA graduates	
☐ Bachel	lor's degree prog	ıram: Marketi	ng and International Bus	siness	
Bachel	lor's degree prog	ıram: SME Ma	anagement and Entrepr	eneurship	
□ Bachel	lor's degree prog	ıram: Civil an	d Industrial Engineering		
□ Bachel	lor's degree prog	ıram: Industri	al Engineering		
☐ Bachel	lor's degree prog	ıram: Industri	al Ceramic Engineering		

Learning outcome / skills

After completing the module, students will have comprehensive knowledge in the fields of the taxation of corporations (corporate income tax, trade tax) and the taxation of partnerships.

Skills

Oral presentation of solutions to problems and case studies, discussion of proposed solutions, teamwork, scientific forms of work, forms of citation, exploration of ending-related aspects; acquisition of technical expertise and methodological skills.

Contents

I. Taxation of corporations:

Corporate income tax: basic concepts, unlimited and limited tax liability, exemptions, calculation of income, hidden profit distributions, offsetting of losses, shareholder debt financing, tax groups.

Trade tax: Nature, object of taxation, tax liability, additions and deductions, trade losses, tax groups, break-downs, tax assessment rate, trade tax provisions.

II. Taxation of partnerships:

The concepts of co-entrepreneurs, special business assets, business split-ups, entry, exit, and change of partners, foundation, contribution, loss limitation according to section 15 a) of the German Income Tax Act, physical division.

Tutorial

Case studies and practical cases on Taxes II

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements

Content: basic knowledge of income law and formal tax law

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Arno Steudter

Lecturers:

Prof. Dr. Arno Steudter; assistant lecturers

- Bornhofen: Steuerlehre 2; Bornhofen: Lösungen zum Lehrbuch Steuerlehre 2.
- Zenthöfer/Leben: Körperschaftssteuer und Gewerbesteuer.
- Lange/ Krützner/ Kussmann/ Reiß: Personengesellschaften im Steuerrecht.
- Koltermann: Bilanzsteuerrecht.

Auditing								
Module	Workload	Credits	Seme	ster	Frequency offered		Duration	
BSWPG	270 h	9	3 rd or	4th semester At least 1x per academic year		east 1x per academic year	1 semester	
Course components		Contact time		Independent study		Planned group size		
Seminar		5 semester hours / 80 h		142 h		30 students		
Tutorial		3 semester hours / 48 h						
Teaching la	inguage							
German								
Module use	ed in (degree pro	gram)						

- ☑ Bachelor's degree program: Business Administration
- ☑ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☒ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☐ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: Civil and Industrial Engineering
- ☑ Bachelor's degree program: Industrial Engineering
- ☑ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

By the end of the module, students should particularly be able to...

- reproduce, differentiate, interpret, and apply the requirements for the auditing of financial information under commercial law.
- describe the risk-oriented approach to auditing financial information,
- identify and assess risks to the correctness of financial information,
- differentiate the audit program in a risk-oriented manner and
- appropriately summarize and formulate the main findings of the audit in the audit report and the audit certificate.

Skills

Subject-specific skills, subject-specific methodological skills, communication skills, personal development.

Contents

- I. Basics, structure and activities of the auditing profession
- II. Characteristics and importance of the professional principles for auditors
- III. Auditing of financial information using the example of annual financial statements and management reports

Description of the subject matter of the audit, overview of the legal provisions governing the audit, and examination of all phases of the so-called risk-oriented audit approach in the audit of financial information: Audit assignment, audit planning (risk identification and assessment for the development of an audit strategy suitable for the audit objective and, based on this, the development of a suitable audit program; in addition, in-depth examination of the business activities, the legal and economic environment of the company and the organizational regulations and measures for determining, processing and presenting financial information), audit execution (application of the audit program derived on a situational risk-oriented basis with so-called functional audits, analytical audit procedures and individual case audits, in each case on a sample basis and taking into account materiality aspects), audit of the management information in the management report, and documentation of the audit in the working papers, in the audit report and in the audit certificate (audit opinion).

Tutorial

Case studies and group exercises on auditing

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements

Content: prior knowledge from the module "Annual Accounts"

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Holger Philipps

Lecturers

Prof. Dr. Holger Philipps, assistant lecturers

- Graumann, Wirtschaftliches Prüfungswesen, Herne.
- IDW (Hrsg.), Praxishandbuch zur Qualitätssicherung.
- IDW (Hrsg.), IDW Prüfungsstandards u.a., Loseblattsammlung, Düsseldorf
- Quick/Marten/Ruhnke, Wirtschaftsprüfung, Stuttgart.
- Wüstemann, Wirtschaftsprüfung case by case, Frankfurt/M.

III. ELECTIVES

ELECTIVES
One elective must be selected in the third semester and one in
the fourth!
Business English II
Business English III
Understand up Intercultural Commons / Intercultural
Communications
Company Valuation and Analysis of Annual Accounts
Business Information Systems
Quality Management
Regional and International Networks
Rhetoric and Presentation Techniques
Taxes III (Dynamic Modeling and Linear Optimization)
Economic Geography
Key Skills for Young Professionals
Business Panning
China I / China II

Module BEBIS	Workload 150 h	Credits 5	Seme	ster 4 th semester	Frequency offered Each semester		Duration 1 semester
Course components Seminar Tutorial		Contact time Inc		Independent 86 h			
Teaching la	anguage						
Module use	ed in (degree pro	gram)					
Bachelo	r's degree progra	m: Business	Adminis	tration			
⊠ Bachelo	r's degree progra	m: Business	Adminis	tration Dual			
⊠ Bachelo	r's degree progra	m: Business	Adminis	tration – Taxes [Dual		
□ Bachelo	r's degree progra	m: Business	Adminis	tration (Part-time	e study)	for VWA graduates	
⊠ Bachelo	r's degree progra	m: Marketing	and Inte	ernational Busine	ess		
⊠ Bachelo	r's degree progra	m: SME Man	agemen	t and Entrepren	eurship		
□ Bachelo	r's degree progra	m: Civil and I	ndustria	l Engineering			
□ Bachelo	r's degree progra	m: Industrial	Enginee	ring			
□ Bachelo	r's degree progra	m: Industrial	Ceramic	Engineering			

Learning outcome

By the end of the module, students should be able to contextualize the role of information systems in the design of business processes. They will be familiar with the basic features of life cycle management and architectures of business information systems. Through exercises on the PC/ERP system, they will become familiar with the basic structures of ERP systems and be able to demonstrate first user experience. Practical exercises in the business administration lab (Koblenz model factory) will enable the knowledge transfer between basic logistics concepts and ERP mapping.

Skills

Evaluation of the possibilities and limitations of business information systems, ability to process simple business transactions in the SAP ERP system, basic ability to analyze and optimize business processes. Acquisition of technical expertise and methodological skills.

Contents

- I. Process optimization with business information systems
- II. Basics of business information systems
- III. ERP systems using the example of SAP ERP
- IV. Application of an ERP system in the processes of the Koblenz model factory
- I. Introduction and Management of business information systems

Tutorial

Case studies and practical cases on BIS

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam (possibly including an ERP system)

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Ayelt Komus

Lecturers:

Prof. Dr. Ayelt Komus, assistant professors, assistant lecturers

- Gadatsch, Andreas: Grundkurs Geschäftsprozessmanagement, latest ed.
- Grundkurs SAP ERP: Geschäftsprozessorientierte Einführung Mit Durchgehendem Fallbeispiel
- (German edition)
- Hansen, H. R.; Neumann G.: Wirtschaftsinformatik 1 Grundlagen und Anwendungen, latest ed.
- Help.sap.com

Business English II								
Module	Workload	Credits	Study semester		Frequency offered		Duration	
BEEN2	150 h	5	3 rd or 4 th semester		Each semester		1 semester	
Course components		Contact ti	Contact time Indep		endent study Group size			
Seminar		2 semester / 32 h	r hours	ours 86 h		30 students		
Tutorial		2 semester / 32 h	r hours					

Teaching language

English

Module used in (degree program)

- ☑ Bachelor's degree program: Business Administration
- ☑ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☒ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☑ Bachelor's degree program: Civil and Industrial Engineering (compulsory module)
- ☑ Bachelor's degree program: Industrial Engineering (compulsory module)
- ☑ Bachelor's degree program: Industrial Ceramic Engineering (compulsory module)

Learning outcome

- Participants will learn how to present ideas, arguments and information with clarity and reasonable accuracy both orally and in written form using appropriate register and conventions.
- They will learn how to discuss business related topics using appropriate register, select and organize suitable information, plan the structure, highlights and delivery of both written and oral presentations.
- On successful completion of this module, participants should be able to:
 - collect appropriate data from a range of sources
 - undertake a simple research task with guidance
 - work effectively with others as a member of a team
 - take responsibility for their own learning

Skills

Groupwork, negotiating, communication, problem solving.

Contents

- 1. Presenting in English
- 2. Differences between written and spoken language
- 3. Presenting ideas written
- 4. Presenting ideas spoken
- 5. Oral presentations structure, language, and register

- 6. Techniques to aid oral presentations
- 7. Software tools: SPSS, PPT, Prezi, and interactive presentations

Tutorial

Case studies, group work and exercises

Teaching formats

Lectures incl. seminar-like elements with speeches, presentations, discussions, and work assignments.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam or written assignment/report

Requirements for the award of credits

Passed examination

Weight of the grading

According to the ECTS credits

Module representative and lecturers

Module representatives:

Mark Frost

Lecturers:

Mark Frost, Megan Steitz, assistant lecturer

Additional Information

Literature list

Will be provided throughout the module

Business English III									
Module	Workload	Credits	Study semester		Frequency offered		Duration		
BEEN3	150 h	5	3 rd or 4 th semester		Each semester		1 semester		
Course components		Contact ti	ntact time Independent st		udy	Group size			
Seminar		2 semester hours 86 h / 32 h			30 students				
Tutorial		2 semester / 32 h	hours						

Teaching language

English

Module used in (degree program)

- ☑ Bachelor's degree program: Business Administration
- ☑ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☑ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome

On successful completion of this module, participants should:

- understand how the English speaking, international recruitment process works
- be able to successfully complete various application methods
- be confident about presenting themselves to potential employers
- realize the importance of interview training
- be prepared to apply for internships and/or jobs in English-speaking companies

Transferable skills: planning, written communication, meeting deadlines

Skills

Communication, problem solving, group work, time management

Contents

- 1. Identifying my qualities and skills, strengths and weaknesses
- 2. Creating 'My Profile'
- 3. Understanding job adverts specifications and descriptions
- 4. Filling in application forms paper-based and online
- 5. An English Curriculum Vitae & Letter of Application
- 6. Assessment Centers what to expect and the different tests
- 7. Giving presentations in the recruitment process
- 8. Interviews face to face

- 9. Interviews Telephone / online interviews
- 10. Job contracts identifying important features

Tutorial

Case studies, group work and exercises

Teaching formats

Lectures incl. seminar-like elements with speeches, presentations, discussions, and work assignments.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam / portfolio review

Requirements for the award of credits

Passed examination

Weight of the grading

According to the ECTS credits

Module representative and lecturers

Module representatives:

Mark Frost

Lecturers:

Mark Frost, Megan Steitz, assistant lecturer

Additional Information

Literature list

Will be provided throughout the module

Module Workload		Credits Semest		ster	Frequency offered		Duration
BEGRÜ	150 h	5	3 rd /4 th	rd/4th Ea		n semester	1 semester
Course components		Contact ti	me	Independent study		Planned group size	
Seminar/workshop		3 semester / 48 h	hours	86 h		30 students	
Tutorial		1 semester / 16 h	r hour				
Teaching la	anguage						
German							

\boxtimes	Bachelor's degree program: Business Administration
\boxtimes	Bachelor's degree program: Business Administration Dual
\boxtimes	Bachelor's degree program: Business Administration – Taxes Dual
	Bachelor's degree program: Business Administration (Part-time)
\boxtimes	Bachelor's degree program: SME Management and Entrepreneurship
\boxtimes	Bachelor's degree program: Marketing and International Business
	Bachelor's degree program: Civil and Industrial Engineering

Learning outcome / skills

At the end of the module, students should be able to:

☐ Bachelor's degree program: Industrial Engineering

☐ Bachelor's degree program: Industrial Ceramic Engineering

• understand the importance of business planning for the entrepreneurial planning and decision-making process. transform (innovative) ideas into concrete business models, analyze implementation opportunities and challenges in the context of a business planning process, and present them in a clear and structured manner in a business plan.

Contents

- Development (ideation) and evaluation of a business opportunity/business idea
- Transformation of the business idea into a concrete business model
- Relevance and application areas of business plans
- Basic rules for creating a business plan while considering different stakeholders
- Key elements of a business plan for implementing a business model
 - Market & competition analysis
 - Strategy and marketing
 - Company planning and implementation roadmap

- Opportunities and risk analysis
- Financial planning and financing

Teaching methods

Seminar-style teaching with interactive lectures, discussions and exercises

Competence areas

Subject-specific competence, team and cooperation competence, presentation skills

Knowledge transfer through

Lectures, group work, case studies and exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Term paper and presentation

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative and full-time lecturers

Module representative:

Prof. Dr. Alexandra Moritz

Lecturers:

Prof. Dr. Alexandra Moritz

Other information

Literature list (latest editions):

- Grichnik, D.; Brettel, M., Koropp, C. und Mauer, R. (aktuelle Auflage): Entrepreneurship, Schäffer-Poeschel.
- Fueglistaller, U., Müller, C., Müller, S., & Volery, T. (aktuelle Auflage): Entrepreneurship: Modelle–Umsetzung–Perspektiven, Springer-Verlag.
- Oehlrich, M. (aktuelle Auflage): Betriebswirtschaftslehre Eine Einführung am Businessplan-Prozess, Vahlen, München.

Osterwalder, A., & Pigneur, Y. (2011). Business Model Generation: Ein Handbuch für Visionäre, Spielveränderer und Herausforderer. Campus Verlag.

Intercultural Communication								
Module Workload Credits St		Study	udy semester Fred		quency offered	Duration		
BEUIC	150 h	5	3 rd or 4 th semester Ea		Each	n semester	1 semester	
Course components		Contact ti	me Independent st		udy	Group size		
Seminar		3 semester / 48 h	hours	86 h		30 students		
Tutorial		1 semeste / 16 h	r hour					

Teaching language

English

Module used in (degree program)

- ☑ Bachelor's degree program: Business Administration
- ☑ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

By focusing on the practical aspects of cross-cultural communication in the era of globalization this course serves as an introduction to intercultural communication field. The course will cover a variety of general topics such as identity, perception, communication skills, culture, and linguistics.

Course overview

Intercultural Communication focuses on the impact of culture on communication. This course is intended to raise student awareness of the complexities of intercultural communication skills in real-world situations. They will develop a greater acceptance and understanding of cross-cultural differences while studying intercultural communication foundations and processes as well as intercultural communication applications.

Course objectives

- Exploring in detail key aspects of intercultural communication
- Understanding foundations of intercultural communication
- Understanding intercultural communication processes
- Intercultural communication applications

Learning Outcomes:

Participants should have gained knowledge and understanding of:

- their own personal culture
- how culture influences our behaviour and understanding of the world
- how the communication process works- both verbally and non-verbally

- how to minimise misunderstandings in a multicultural context
- how to find and synthesise key information from written and spoken sources
- how to engage in analytical and critical thinking
- how to present ideas and information to multicultural audiences
- how to think and work independently

Competences

Communication, problem solving, group work, time management.

Content

Chapter 0: Course Introduction & requirements

PART I: FOUNDATIONS OF INTERCULTURAL COMMUNICATION

- Chapter 1: Why Study Intercultural Communication?
- Chapter 2: Defining Culture, Communication, and Intercultural Communication

PART II: INTERCULTURAL COMMUNICATION PROCESSES

- Chapter 3: Identity, Language, and Intercultural Communication
- Chapter 4: Nonverbal Codes and Cultural Space

PARTIII: INTERCULTURAL COMMUNICATION APPLICATIONS

- Chapter 5: Understanding Intercultural Transitions & Popular Culture
- Chapter 6: Intercultural Relationships and Cultural Diversity Management in the workplace
- Chapter 7: Global Flows and Re-Imagination of our Role in Intercultural Communication

Tutorial

Case studies, group work, exercises, debates, simulations and presentations.

Teaching formats

Classroom based teaching, student presentations, student-led discussions, activities.

Students are expected to conduct independent reading/research/international team activities.

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam or written assignment/report

Requirements for the award of credits

Passed examination

Weight of the grading in the final score

According to the ECTS credits

Module representative and lecturers

Module representatives:

Dr. Aida Matri Ben Jemaa

Lecturers:

Dr. Aida Matri Ben Jemaa

Additional Information

Literature list

- Martin, M., Nakayama, T. (2022): "Intercultural Communication In -Contexts", ISBN 978-1-260-83745-2, McGraw Hill, 8th edition.
- Halualani, R. (2018): "Intercultural Communication: A Critical Perspective" 1st edition Cognella. ISBN: 978-1-5165-4526-1.
- Bowman, N., Park, J. (2015): "Not All Diversity Interactions Are Created Equal: Cross-Racial Interaction, Close Interracial Friendship, And College Student Outcomes", Research In Higher Education, 56(6), 601–621.
- Haskollar, E., Bagwe, T,K. (2022): "Do Demographics Matter? The Relationship Between Student Characteristics and Intercultural Competence", Journal of Intercultural Communication Research, https://doi.org/10.1080/17475759.2022.2102059.
- Additional sources will be provided throughout the semester

Module	Workload	Credits Seme				quency offered	Duration
BEMA2	150 h	5	L	4 th semester		nmer semester only	1 semester
Course con	nponents	Contact ti		Independent	study	Planned group size	
Seminar		3 semester / 48 h	nours	86 h		30 students	
Tutorial		1 semeste / 16 h	r hour				
Teaching la German	anguage						
Module use	ed in (degree pro	gram)					
⊠ Bachelo	r's degree progra	nm: Business /	Adminis	tration			
⊠ Bachelo	r's degree progra	m: Business /	Adminis	tration Dual			
⊠ Bachelo	r's degree progra	m: Business /	Adminis	tration – Taxes	Dual		
□ Bachelo	r's degree progra	ım: Business /	Adminis	tration (Part-tim	e study) for VWA graduates	
⊠ Bachelo	r's degree progra	nm: Marketing	and Into	ernational Busin	ess		
Bachelo	r's degree progra	am: SME Mana	agemer	it and Entrepren	eurship	1	
□ Bachelo	r's degree progra	nm: Civil and I	ndustria	l Engineering			
□ Bachelo	r's degree progra	ım: Industrial I	Enginee	ering			
□ Bachelo	r's degree progra	am: Industrial (Ceramio	: Engineering			
	i o dogi oo pi ogi o		o or carrino	,gg			
Learning or	utcome						
•		, students will	be able	e to deal with mo	re adva	anced topics in mathemat	tical modeling. Th
	•		•	amic modeling (differen	ce and differential equation	ons) and advance
topics in line	ear algebra (linea	ir optimization).				
Skills:							
Acquisition (of technical expe	rtise and meth	nodolog	ical skills			
Content							
	nathematics – cal	lculus					
	nce equations						
	exploration of in	tegral calculus	3				
A .l	о е е						

Advanced mathematics - linear algebra

- Linear optimization
- Economic applications

Tutorial

Case studies and practical cases on Mathematics II

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Mark. O. Sellenthin

Lecturers:

Prof. Dr. Mark. O. Sellenthin / assistant lecturers

Literature list (latest editions):

- Sellenthin, M.: Volkswirtschaftslehre mathematisch gedacht, Springer Verlag, last edition.
- Matthäus & Matthäus: Mathematik für BWL-Master, Vieweg + Teubner, Wiesbaden, last edition.
- Schwarze: Mathematik f

 ür Wirtschaftswissenschaftler, Band 1, 2 und 3, last edition.

Module	Workload	Credits	Credits Semester		Fred	quency offered	Duration
BEQMA	150 h	5	3 rd or	4 th semester		h semester	1 semester
Course components		Contact time		Independent study		Planned group size	
Seminar		3 semester / 48 h	hours	86 h		30 students	
Tutorial		1 semester / 16 h	hour				
Teaching la German	nguage						
Module use	d in (degree pro	gram)					
Bachelor	's degree progra	m: Business A	Adminis	tration			
Bachelor	's degree progra	m: Business A	Adminis	tration Dual			
⊠ Daaladii	's degree progra	m: Business A	Adminis	tration – Taxes D	ual		
Bachelor		D	المائمة الما	tration (Part-time	studv) for VWA graduates	
	's degree progra	m: Business <i>P</i>	Aaminis	addon (r dit anno	- ta. a. y		
☐ Bachelor				ernational Busine	•		
□ Bachelor☑ Bachelor	's degree progra	m: Marketing	and Inte	•	SS		
□ Bachelor☑ Bachelor☑ Bachelor	's degree progra	m: Marketing a	and Inte	ernational Busine	SS		
□ Bachelor☑ Bachelor☑ Bachelor□ Bachelor	's degree progra	m: Marketing a m: SME Mana m: Civil and Ir	and Inte	ernational Busine at and Entreprene Il Engineering	SS		

Learning outcome

After completing this module, students will know the importance, functions, and objectives of quality management systems used in businesses. Furthermore, they will be able to apply the essential methods and working techniques of quality management in selected cases.

Skills:

Understanding the basics of how quality management systems work. The ability to apply theory to a practical task in quality management. Acquisition of technical expertise and methodological skills.

Contents

- I. Quality management basics
- II. Strategic corporate alignment as the basis for QM systems
- III. Business processes as the basis for QM systems
- IV. Quality management systems according to DIN EN ISO 9000ff and their application
- V. Application of quality tools
- VI. Quality audits
- VII. Quality controlling
- VIII. Effect of quality management systems
- IX. Outlook for integrated management systems

Tutorial

Case studies and practical cases on quality management

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Bert Leyendecker

Lecturers:

Assistant lecturers

Literature list:

- Bräkling, Oidtmann: Kundenorientiertes Prozessmanagement. expertverlag
- DIN EN ISO 9000:2008; Beuth Verlag
- DIN EN ISO 9001:2008; Beuth Verlag
- DIN EN ISO 9004:2000; Beuth Verlag
- DIN EN ISO 19011; Beuth Verlag
- Kamiske; Qualitätsmanagement von A bis Z, Hanser Verlag

Rhetoric and Presentation Techniques								
Module RHETO	Workload 150 h	Credits 5	Semester 3 rd or 4 th semester		Frequency offered 1 x per academic year		Duration 1 semester	
Course components Seminar		Contact t 3 semeste / 48 h	-			Planned group size 30 students		
Tutorial		1 semeste / 16 h	er hour					

Teaching language

German

Module used in (degree program)

- ☑ Bachelor's degree program: Business Administration
- ☑ Bachelor's degree program: Business Administration Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time study) for VWA graduates
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management and Entrepreneurship
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome / skills

After completing this module, students will be equipped with basic knowledge of the use of communication in the application fields of rhetoric and presentation, especially in a virtual context. They will be able to distinguish themselves by using the skills they have learned (communication skills, preparation and delivery of presentations, confident use of presentation media) in their own speeches and presentations.

Contents

- I. Rhetoric
 - Basics, components, regularities, effects on oneself and others, stylistic devices, rhetoric mistakes, dealing with difficult situations, digression: voice training
- II. Presentation technique/s
 - Analysis of addressees, planning of media use, goal setting, visualization
- III. Feedback

Tutorial

Case studies, practical cases, and group work on rhetoric and presentation techniques

<u>Teaching tools:</u> Virtual, synchronous and asynchronous presentations (screencasts, podcasts, etc.), exercises individually and in teams, groups and the entire class, self-tests.

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Speech script and presentation/rhetorical contributions (portfolio review)

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Christian Lebrenz

Lecturers:

Assistant professors, assistant lecturers

Literature list (latest editions):

- Argyle, M.: Körpersprache & Kommunikation. Nonverbaler Ausdruck und soziale Interaktion. 10th revised edition. Junfermann. Paderborn. 2013.
- Ascheron, Claus (2007): Die Kunst des wissenschaftlichen Präsentierens und Publizierens. Ein Praxisleitfaden für junge Wissenschaftler
- **Birkenbihl**, V. F.: Rhetorik. Redetraining für jeden Anlass: Besser reden, verhandeln, diskutieren. Münchner Verlagsgruppe. Munich. (Oktober) 2018.
- Ehlers, M.: Rhetorik Die Kunst der Rede im digitalen Zeitalter. Books4success. Kulmbach. 2018.
- Molcho, S: Körpersprache des Erfolgs. Die Zunge kann lügen der Körper nie! Ariston. Munich. 2015.
- Schulz von Thun, F. (2014) Miteinander Reden 1-4: Störungen und Klärungen/Stile, Werte und Persönlichkeitsentwicklung/DasInnere Team und situationsgerechte Kommunikation/Fragen und Antworten. Rowohlt. Reinbek. 2014.
- Thiele, A: Die Kunst zu überzeugen. Faire und unfaire Dialektik. 8th edition. Springer. Berlin/Heidelberg. 2006.

Module BEST2	Workload 150 h	Credits 5	Semest	er semester	_	ency offered semester	Duration 1 semester
Course components Seminar Tutorial		Contact t 3 semest / 48 h 1 semeste / 16 h	i me er hours	Independent 86 h			
Teaching I German	anguage		-	ry for the stud Administratior		es Dual" program	
Module us	ed in (degree p	rogram)					
Bachelo	or's degree prog	ram: Busines	s Adminis	tration			
Bachelo	or's degree prog	ram: Busines	s Adminis	tration Dual			
⊠ Bachel	or's degree pro	gram: Busii	ness Adm	inistration – T	axes Du	ıal (compulsory)	
□ Bachelo	or's degree prog	ram: Busines	s Adminis	tration (Part-tim	ne study)) for VWA graduates	
⊠ Bachelo	or's degree prog	ram: Marketi	ng and Inte	ernational Busir	ness		
⊠ Bachelo	or's degree prog	ram: SME M	anagemer	nt and Entreprer	neurship)	
□ Bachelo	or's degree prog	ram: Civil an	d Industria	Il Engineering			
□ Bachelo	or's degree prog	ram: Industri	al Enginee	ering			
□ Bachelo	or's degree prog	ram: Industri	al Ceramio	Engineering			

Learning outcome / skills

Students will acquire basic knowledge on the tax code and value added tax in the areas of general tax law. After attending the module, students will have the following knowledge in the areas of general tax law and the tax code: financing of public budgets, tax types and classifications, tax regulations and their significance, structure of tax administration and tax courts, duties and responsibilities of tax authorities, tax administration acts, tax deadlines, procedures for determining, assessing, establishing, and collecting taxes, appeal procedures. After completing the module, students will be able to distinguish between assessable and taxable sales in the area of value added tax. They will know what an exchange of services is, and which factual characteristics describe a business. They will know what chain transactions and intra-community transactions are. Furthermore, they will be able to determine the place of supply and other performance, know which tax exemptions exist, and which VAT options an entrepreneur can apply. They will be familiar with the calculation of input tax deduction, tax bases, actual taxation, and the adjustment of input tax.

Skills:

Application of basic principles for the entire tax law as well as linking tax administration, taxation procedures, and individual types of taxes. Application of matters under value added tax law.

Acquisition of technical expertise and methodological skills

Contents

Tax code: public-law dues, classification of taxes, tax legislation and tax regulations, tax administration, jurisdiction of tax authorities, law of tax obligations, tax administration act, implementation of taxation, collection procedure, extrajudicial appeal procedure. Value added tax: assessable transactions, exchange of services, entrepreneurial status, scope of business, chain transactions, intra-community transactions, places of supply and other performance, tax exemptions, VAT options, input tax deductions, tax bases, actual taxation, input tax adjustments.

Tutorial

Case studies and practical cases on Taxes III

Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises

Requirements

Formal: no requirements **Content:** no requirements

Forms of examination

Written exam

Requirements for the award of credits

Passed module exam

Weight of the grade in the final score

Weighted according to the number of ECTS credits

Module representative:

Prof. Dr. Arno Steudter

Lecturers:

Assistant lecturers

Literature list: (latest editions)

- Bornhofen: Steuerlehre 1, Lösungen zum Lehrbuch Steuerlehre 1.
- Grefe: Unternehmenssteuern
- Kortschak: Lehrbuch Umsatzsteuer
- Helmschrott/Schaeberle/Scheel: Abgabenordnung