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) “VWA”
- Marketing and International Business
- SME Management

Status: April 2022
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Explanations on the Individual Module Types

Compulsory Modules

*Compulsory modules* 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

*Specialization modules* 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

*Electives* 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)

*Optional modules* are modules that students can take on a purely voluntary basis. These are additional modules for which no ECTS points are awarded.

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)*

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* Study plans of other degree programs in accordance with the examination regulations
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<tr>
<td>SWS</td>
<td>Semester hours</td>
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<tr>
<td>Einführung in die Betriebswirtschaftslehre</td>
<td>Introduction to Business Administration</td>
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<td>Volkswirtschaftslehre I (Mikroökonomie)</td>
<td>Economics I (Microeconomics)</td>
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<tr>
<td>Einführung in das Rechnungswesen</td>
<td>Introduction to Accounting</td>
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<td>Grundlagen der Kosten- und Leistungsrechnung</td>
<td>Basics of Cost Accounting</td>
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<td>Mathematics I</td>
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<td>Marketing Basics</td>
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<td>Personal und Organisation</td>
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<td>Statistics</td>
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<td>Volkswirtschaftslehre II (Makroökonomie / Angewandte Wirtschaftspolitik)</td>
<td>Economics II (Macroeconomics / Applied Economic Policy)</td>
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<td>Jahresabschluss</td>
<td>Annual Accounts</td>
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<td>Finanzierung und Investition I</td>
<td>Financing and Investment I</td>
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<tr>
<td>Steuern I (Einführung/Einkommenssteuer)</td>
<td>Taxes I (Introduction / Income Tax)</td>
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<td>Einführung in das Controlling</td>
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<td>Einführung in die wissenschaftlichen Arbeitstechniken</td>
<td>Introduction to Scientific Working Techniques</td>
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<td>BACHELOR THESIS</td>
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# Introduction to Business Administration

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<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tr>
<td>BPBWIL</td>
<td>150 h</td>
<td>5</td>
<td>1st semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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<tr>
<td>Lecture</td>
<td>4 semester hours / 64 h</td>
<td>86 h</td>
<td>60 students</td>
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<th>Teaching language</th>
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<tr>
<td>German/English</td>
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## 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) "VWA" (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

## Learning outcome

### 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.
- 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

Literature list: (latest editions)
- Capaul, Roman; Steingruber, Daniel: Betriebswirtschaft verstehen. Das St. Galler Management-Modell.
- Jung, Hans: Allgemeine Betriebswirtschaftslehre
- 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.
## Introduction to Business Administration

<table>
<thead>
<tr>
<th>Module no.</th>
<th>Workload</th>
<th>Credits</th>
<th>Study semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tr>
<td>BPBW1</td>
<td>150 h</td>
<td>5</td>
<td>1st semester</td>
<td>Each semester</td>
<td>1 semester</td>
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</table>

### Course components
- **Seminar**
  - **Contact time**: 4 semester hours / 64 h
  - **Independent study**: 86 h
  - **Group size**: 30 students

### 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) "VWA" (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- ☐ Bachelor's degree program: SME Management
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

### Learning outcome

#### 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 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:**
- Prof. Dr. Sibylle Treude

**Lecturers:**
- Prof. Dr. Andreas Hesse
- Teaching staff of the faculty

## Additional Information

**Literature list**

- Capaul, Roman; Steingruber, Daniel: Betriebswirtschaft verstehen. Das St. Galler Management-Modell.
- Kornmeier, Martin: Wissenschaftliches Schreiben leicht gemacht für Bachelor, Master und Dissertation.
- 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.
# Economics I (Microeconomics)

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<tr>
<th>Module BPVW1</th>
<th>Workload 150 h</th>
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<td><strong>Course components</strong></td>
<td><strong>Contact time 4 semester hours / 64 h</strong></td>
<td><strong>Independent study 86 h</strong></td>
<td><strong>Planned group size 60 students</strong></td>
<td><strong>Teaching language German</strong></td>
<td><strong>Module used in (degree program)</strong></td>
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<td>Lecture</td>
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<td>☒ Bachelor's degree program: Civil and Industrial Engineering</td>
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<td>☒ Bachelor's degree program: Industrial Ceramic Engineering</td>
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<td><strong>Learning outcome / skills</strong></td>
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<td>By the end of the module, students should have basic knowledge of the following areas: Basic questions of economics, the object of microeconomics, and the consumer, firm, market, and price theories. They should also be able to apply the models of microeconomics to real-life cases in economics.</td>
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<tr>
<td><strong>Contents</strong></td>
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<td>I. The object of microeconomics</td>
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<td>II. Consumer theory</td>
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<td>III. Theory of the firm</td>
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<td>IV. Market and market forms</td>
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<td>V. Price formation in goods markets</td>
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<td></td>
<td>VI. Labor and capital markets</td>
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<td><strong>Teaching formats</strong></td>
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<td></td>
<td></td>
<td>Lectures with presentation, discussion, and exercise elements.</td>
</tr>
<tr>
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<tr>
<td>- Prof. Dr. Georg Schlichting</td>
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</tr>
<tr>
<td>Lecturers:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>- Prof. Dr. Georg Schlichting; Prof. Dr. Mark O. Sellenthin, Prof. Dr. Margareta Teodorescu</td>
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</tr>
</tbody>
</table>

**Literature list: (latest editions)**

- 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.
## Introduction to Accounting

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
</tr>
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<tbody>
<tr>
<td>BPREW</td>
<td>150 h</td>
<td>5</td>
<td>1st semester</td>
<td>Each semester</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

### Course components

- **Contact time**
  - Lecture: 4 semester hours / 64 h
  - Tutorial: 2 semester hours / 32 h

- **Independent study**: 54 h

- **Planned group size**: 60 students

### 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) “VWA” (business science degree)
- ✔️ Bachelor's degree program: Marketing and International Business
- ✔️ Bachelor's degree program: SME Management
- ✔️ 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 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 will understand the interrelationships between accounting and other operational areas (cognitive ability) as well as the interrelationships between different accounting variables (cognitive ability).
<table>
<thead>
<tr>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
</tr>
<tr>
<td>- Basics: accounting functions and areas; bookkeeping as part of accounting</td>
</tr>
<tr>
<td>- Legal basis of bookkeeping and recording obligations under commercial and tax law</td>
</tr>
<tr>
<td>- Bookkeeping techniques: inventory, stocktaking, balance sheets, stock accounts, and profit and loss accounts, among others</td>
</tr>
<tr>
<td>- Posting to fixed assets: including depreciation and amortization, low-value assets, and sale of assets</td>
</tr>
<tr>
<td>- Posting value added tax (VAT): including the nature of VAT, posting, and balancing</td>
</tr>
<tr>
<td>- Postings in current assets: including private withdrawals/private deposits, purchasing area, sales area</td>
</tr>
<tr>
<td>- Annual accounts: including accruals and deferrals (other receivables; other liabilities, accrued income, deferred income, accruals and deferrals), valuation of receivables (e.g. valuation allowances)</td>
</tr>
<tr>
<td>- Posting in the personnel area: incl. social security contributions, salaries, and advances</td>
</tr>
<tr>
<td>- Reading and understanding business management analyses, industry comparisons, and cash flow statements</td>
</tr>
<tr>
<td>Tutorial</td>
</tr>
<tr>
<td>Case studies and practical cases on external accounting</td>
</tr>
<tr>
<td>Teaching formats</td>
</tr>
<tr>
<td>Lectures with presentation and discussion elements as well as exercises</td>
</tr>
<tr>
<td>Requirements</td>
</tr>
<tr>
<td>Formal: no requirements</td>
</tr>
<tr>
<td>Content: no requirements</td>
</tr>
<tr>
<td>Forms of examination</td>
</tr>
<tr>
<td>Written exam</td>
</tr>
<tr>
<td>Requirements for the award of credits</td>
</tr>
<tr>
<td>Passed module exam</td>
</tr>
<tr>
<td>Weight of the grade in the final score</td>
</tr>
<tr>
<td>Weighted according to the number of ECTS credits</td>
</tr>
<tr>
<td>Module representative:</td>
</tr>
<tr>
<td>- Prof. Dr. Jürgen Mertes</td>
</tr>
<tr>
<td>Lecturers:</td>
</tr>
<tr>
<td>- Prof. Dr. Jürgen Mertes, assistant lecturers</td>
</tr>
<tr>
<td>Literature list: (latest editions)</td>
</tr>
<tr>
<td>- Bornhofen, M.: Buchführung 1;</td>
</tr>
<tr>
<td>- Schmolke, S./Deitermann, M.: Industrielles Rechnungswesen;</td>
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</table>
## Basics of Cost Accounting

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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</thead>
<tbody>
<tr>
<td>BPGKL</td>
<td>150 h</td>
<td>5</td>
<td>1st semester</td>
<td>Each semester</td>
<td>1 semester</td>
</tr>
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</table>

### Course components

<table>
<thead>
<tr>
<th></th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>4 semester hours / 64 h</td>
<td>54 h</td>
<td>60 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>2 semester hours / 32 h</td>
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</tr>
</tbody>
</table>

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 sub-areas 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

**Literature list: (latest editions)**  
Mathematics I

<table>
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<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<td>150 h</td>
<td>5</td>
<td>1st semester</td>
<td>Each semester</td>
<td>1 semester</td>
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</table>

**Course components**
- Lecture
- Contact time: 4 semester hours / 64 h
- Independent study: 86 h
- Planned group size: 60 students

**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) “VWA” (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- ☒ Bachelor's degree program: SME Management
- ☐ 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 have acquired fundamental mathematical knowledge in the following areas: elementary basics, powers, roots, logarithms, equations and inequalities, differential calculus with one and more variables, integral calculus, linear algebra, and systems of linear equations.

**Content**
- Basics: numbers and number systems, powers, roots, logarithms, solving equations and inequalities
- Functions and their graphs
- Differential calculus and its economic application
- Functions with several unknowns (partial differentiation)
- Constrained optimization methods
- Integral calculus and its economic application
- Linear algebra and systems of linear equations

**Teaching tools**: PowerPoint, blackboard/whiteboard

**Teaching formats**
Lectures with presentation, discussion, exercise elements.

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

<table>
<thead>
<tr>
<th><strong>Forms of examination</strong></th>
<th>Written exam</th>
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<table>
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<th><strong>Weight of the grade in the final score</strong></th>
<th>Weighted according to the number of ECTS credits</th>
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| **Module representative:**                      |  
|------------------------------------------------|---|
| Prof. Dr. Mark Sellenthin                      | |

| **Lecturers:**                                    |  
|--------------------------------------------------|---|
| Prof. Dr. Mark Sellenthin, Prof. Dr. Margareta Teodorescu | |

| **Literature list:**                              |  
|--------------------------------------------------|---|
| Matthäus & Matthäus (2009), Mathematik für BWL-Master, Vieweg + Teubner, Wiesbaden. | |
| Schwarze, Mathematik für Wirtschaftswissenschaftler, Band 1, 2 & 3, latest ed. | |
Mathematics

Module BPMAV

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<tr>
<th>Workload</th>
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<td>210 h</td>
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Course components

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<th>Course component</th>
<th>Contact time</th>
<th>Independent study</th>
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<td>Lecture</td>
<td>6 semester hours / 96 h</td>
<td>120 h</td>
<td>20 students</td>
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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) "VWA" (business science degree)
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☐ Bachelor's degree program: SME Management
☐ 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 have acquired fundamental mathematical knowledge in the following areas: elementary basics, powers, roots, logarithms, equations and inequalities, differential calculus with one and more variables, integral calculus, linear algebra, and systems of linear equations.

Contents

- Basics: numbers and number systems, powers, roots, logarithms, solving equations and inequalities
- Functions and their graphs
- Differential calculus and its economic application
- Functions with several unknowns (partial differentiation)
- Constrained optimization methods (graph-oriented solution method, Lagrange method)
- Elasticities (in particular price elasticity, income elasticity, cross-price elasticity, factor elasticity)
- Integral calculus and its economic application
- Linear algebra and systems of linear equations

Teaching tools: PowerPoint, blackboard/whiteboard

Teaching formats

Lectures with presentation, discussion, and exercise elements.
<table>
<thead>
<tr>
<th>Requirements</th>
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<tr>
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<th><strong>Contact time</strong></th>
<th><strong>Independent study</strong></th>
<th><strong>Group size</strong></th>
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<tr>
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<tr>
<td>Tutorial</td>
<td>2 semester hours / 32 h</td>
<td></td>
<td>20 students</td>
</tr>
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<th><strong>English</strong></th>
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<th><strong>Module used (degree program)</strong></th>
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<tr>
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<tr>
<td>☒ Bachelor's degree program: Business Administration – Taxes Dual</td>
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<tr>
<td>☐ Bachelor's degree program: Business Administration (Part-time) &quot;VWA&quot; (business science degree)</td>
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<td>☒ Bachelor's degree program: Marketing and International Business</td>
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<tr>
<td>☒ Bachelor's degree program: Industrial Engineering</td>
</tr>
<tr>
<td>☒ Bachelor's degree program: Industrial Ceramic Engineering</td>
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</tbody>
</table>
**Learning outcome**

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.
- 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:** 7 to 9 years school English  
**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 representative:**  
- Ellen Rana

**Lecturers:**  
- Ellen Rana; assistant lecturers
Additional information

Literature list
- Murphy: Essential Grammar
Marketing Basics

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BPMAG</td>
<td>150</td>
<td>5</td>
<td>2nd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>4 semester hours / 64 h</td>
<td>86 h</td>
<td>60 students</td>
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</table>

| Teaching language          |                                  |
|----------------------------|                                  |
| German                     |                                  |

<table>
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<th>Module used in (degree program)</th>
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<td>☐ Bachelor's degree program: Industrial Ceramic Engineering</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Learning outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>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:</td>
</tr>
<tr>
<td>• Students will learn the process of marketing planning with its strategic and operational elements.</td>
</tr>
<tr>
<td>• 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.</td>
</tr>
<tr>
<td>• Students will become familiar with the specific challenges in the consumer goods, capital goods, and services markets and their implications for marketing.</td>
</tr>
<tr>
<td>• 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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Technical expertise:</strong> Strategic and operational marketing planning, current marketing trends, fundamentals of market research.</td>
</tr>
<tr>
<td><strong>Methodological skills:</strong> Independent work, working in groups, debating skills, application of methods in the context of marketing planning</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Basic terms in marketing</td>
</tr>
<tr>
<td>• Special features of consumer goods, capital goods, and services marketing</td>
</tr>
</tbody>
</table>
- 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 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:

Bernhard Böffgen

### Lecturers:

Bernhard Böffgen

### Literature list: (latest editions)

- Kreutzer, R.T.: Online-Marketing (Studienwissen Kompakt)
Marketing Basics

Module no. BPMAG
Workload 150 h
Credits 5
Study semester 2nd semester
Frequency offered each semester
Duration 1 semester

Course components
Seminar
Contact time 4 semester hours / 64 h
Independent study 86 h
Group size 30 students

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) “VWA” (business science degree)
☒ Bachelor's degree program: Marketing and International Business
☐ Bachelor's degree program: SME Management
☐ Bachelor's degree program: Civil and Industrial Engineering
☐ Bachelor's degree program: Industrial Engineering
☐ Bachelor's degree program: Industrial Ceramic Engineering

Learning outcome
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.
- 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 or 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:
- Prof. Dr. Andreas Hesse
Lecturers:
- Prof. Dr. Andreas Hesse
- Teaching staff of the faculty

Additional information
Literature list
- Hootsuite (2019). Digital Report We are Social. Hootsuite.com
<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Publisher</th>
</tr>
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## Human Resources and Organization

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<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tr>
<td></td>
<td>150</td>
<td>5</td>
<td>2nd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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### Course components
- **Lecture**
  - Contact time: 4 semester hours / 64 h
  - Independent study: 86 h
  - Planned group size: 60 students

### 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) "VWA" (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- ☒ Bachelor's degree program: SME Management
- ☐ 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 – basic features and individual tools of personnel planning, personnel marketing/recruitment, personnel deployment, personnel development and layoffs as well as an insight into modern human resources management

**Organization**
Basic concepts of organization, approaches to organizational theory, organizational differentiation and integration, organizational units and organizational concepts, organizational development, and organizational design

### 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. Holger Reinemann

### Lecturers:

- Prof. Dr. Christoph Beck  
- Prof. Dr. Holger Reinemann

### Literature list: (latest editions)

### Statistics

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<th>Module</th>
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<td><strong>Workload</strong></td>
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<td><strong>Credits</strong></td>
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<tr>
<td><strong>Semester</strong></td>
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<td><strong>Frequency offered</strong></td>
<td>Each semester</td>
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<td><strong>Duration</strong></td>
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<tr>
<td><strong>Course components</strong></td>
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<tr>
<td>Lecture</td>
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<tr>
<td>Tutorial</td>
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</table>

| **Contact time** | |
| 4 semester hours / 64 h |
| 2 semester hours / 32 h |

| **Independent study** | 54 h |
| **Planned group size** | 60 students |

| **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) "VWA" (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 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:**
- Prof. Dr. Georg Schlichting

**Lecturers:**
- Prof. Dr. Georg Schlichting

**Literature list: (latest editions)**
- 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
### Statistics

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<td>Seminar</td>
<td>4 semester hours / 64 h</td>
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<td>30 students</td>
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#### Module used in (degree program)

- [ ] Bachelor's degree program: Business Administration
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- [ ] Bachelor's degree program: Business Administration – Taxes Dual
- [ ] Bachelor's degree program: Business Administration (Part-time) “VWA” (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- [ ] Bachelor's degree program: SME Management
- [ ] Bachelor's degree program: Civil and Industrial Engineering
- [ ] Bachelor's degree program: Industrial Engineering
- [ ] Bachelor's degree program: Industrial Ceramic Engineering

#### Learning outcome

After successfully completing the module, students will know the areas of application of statistical methodology and be able to demonstrate the ability of using descriptive statistics methods to analyze empirical facts.

**Skills:**

Technical expertise: oral presentation, debating and moderating/ participating in discussions on statistical issues and facts, scientific working methods, interpretation of quantitative data

**Soft skills:**

Teamwork

#### Content:

I. Statistical univariate analysis: frequency distributions, statistical parameters (mean, median, measures of statistical dispersion)

II. Statistical multivariate analysis: multivariate distributions, regression analysis, correlation analysis

#### Teaching formats

Seminar with presentation, discussion, and exercise elements

#### Requirements

**Formal:** Admission to the Bachelor's degree program MIB

**Content:** No requirements

#### Forms of examination

Written exam

#### Requirements for the award of credits

Successful completion of the course/passed exam

#### Weight of the grade in the final score

According to the ECTS credits
<table>
<thead>
<tr>
<th>Module representative and lecturers:</th>
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<tbody>
<tr>
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<tr>
<td>▪ Prof. Dr. Georg Schlichting</td>
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<td>Lecturers:</td>
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<tr>
<td>▪ Prof. Dr. Georg Schlichting</td>
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<tr>
<td>▪ Prof. Dr. Margareta Teodorescu</td>
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<th>Additional information</th>
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<tbody>
<tr>
<td>Suggested references (latest editions):</td>
</tr>
<tr>
<td>▪ Bleymüller, J./ Gehlert, G./ Gülicher, H.: Statistik für Wirtschaftswissenschaftler</td>
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<tr>
<td>▪ Bourier, G.: Beschreibende Statistik</td>
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<tr>
<td>▪ Schwarze, J.: Grundlagen der Statistik I. Beschreibende Verfahren</td>
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Economics II (Macroeconomics / Applied Economic Policy)

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**Course components**

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<th>Contact time</th>
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<tbody>
<tr>
<td></td>
<td>4 semester hours / 64 h</td>
<td>54 h</td>
<td>60 students</td>
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<tr>
<td></td>
<td>2 semester hours / 32 h</td>
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<tr>
<th>Tutorial</th>
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</table>

**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) "VWA" (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 be familiar with and able to interpret the functions, information content and problem areas of national cost accounting. They will be able to examine goods, money, capital and labor markets.

**Skills**

Oral presentation of content, debating and discussions on economic issues, teamwork, scientific forms of work, exploration of application-related aspects.

**Content**

I. Fundamentals of national accounting (NA)
II. What is macroeconomics?
III. The use of aggregate income: aggregate demand and income
IV. Interest and aggregate demand
V. The IS/LM model of macroeconomic analysis: determination of income and interest
VI. The generation of aggregate income: production and the aggregate labor market
VII. The AD/AS model of macroeconomic analysis: determination of income, interest, and price level
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. Georg Schlichting  

**Lecturers:**  
- Prof. Dr. Georg Schlichting; Prof. Dr. Mark O. Sellenthin, Prof. Dr. Margareta Teodorescu  

**Literature list: (latest edition)**  
- 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.
Operations Management

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<th>Contact time</th>
<th>Independent study</th>
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<td>Lecture</td>
<td>4 semester hours / 64 h</td>
<td>86 h</td>
<td>60 students</td>
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<td>☒ Bachelor's degree program: Industrial Engineering</td>
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<td>☒ Bachelor's degree program: Industrial Ceramic Engineering</td>
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<table>
<thead>
<tr>
<th>Learning outcome</th>
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</thead>
<tbody>
<tr>
<td>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.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Skills</th>
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<tbody>
<tr>
<td>Understanding how complex procurement organizations work. The ability to apply theory to a practical task in the procurement environment.</td>
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<table>
<thead>
<tr>
<th>Contents</th>
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<tbody>
<tr>
<td><strong>A. Basics of the general links between procurement/production/logistics</strong></td>
</tr>
<tr>
<td><strong>B. Basics of procurement, contextualization of functions in businesses</strong></td>
</tr>
<tr>
<td>B.1. Procurement markets: demand and market analyses</td>
</tr>
<tr>
<td>B.2. Procurement portfolio &amp; goals, overview of detailed functions</td>
</tr>
<tr>
<td><strong>C. Basics of production</strong></td>
</tr>
<tr>
<td>C.1. Production in the corporate context</td>
</tr>
<tr>
<td>C.2. Basics of production management</td>
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<tr>
<td><strong>D. Basics of logistics</strong></td>
</tr>
<tr>
<td>D.1. Strategic alignment of logistics / delivery stock strategies</td>
</tr>
<tr>
<td>D.2 Lean logistics</td>
</tr>
<tr>
<td><strong>Teaching formats</strong></td>
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<tr>
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<tr>
<td><strong>Requirements</strong></td>
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<tr>
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<td><strong>Content:</strong></td>
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<td><strong>Weight of the grade in the final score:</strong></td>
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<td><strong>Module representative:</strong></td>
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<td><strong>Lecturers:</strong></td>
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### Annual Accounts

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<td>2nd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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**Course components**
- **Lecture**
  - Contact time: 4 semester hours / 64 h
  - 2 semester hours / 32 h
- **Tutorial**
  - Independent study: 54 h
- **Planned group size**: 60 students

**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) "VWA" (business science degree)
- ✔ Bachelor's degree program: Marketing and International Business
- ✔ Bachelor's degree program: SME Management
- □ 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 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).

**Teaching tools:**
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

**Literature list (latest editions):**
Financing and Investment I

<table>
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<th>Semester</th>
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<td>Each semester</td>
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**Course components**

- Seminar-like
- Contact time: 4 semester hours / 64 h
- Independent study: 86 h
- Planned group size: 60 students

**Teaching language**

German/English

**Module used in (degree program)**

- ☒ Bachelor's degree program: Business Administration
- ☒ Bachelor's degree program: Business Administration Dual
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- ☐ Bachelor's degree program: Business Administration (Part-time) "VWA" (business science degree)
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- ☒ 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
<table>
<thead>
<tr>
<th>Content: No requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Forms of examination</strong></td>
</tr>
<tr>
<td>Written exam, oral exam</td>
</tr>
<tr>
<td><strong>Requirements for the award of credits</strong></td>
</tr>
<tr>
<td>Passed module exam</td>
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<td><strong>Weight of the grade in the final score</strong></td>
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<td>Weighted according to the number of ECTS credits</td>
</tr>
<tr>
<td><strong>Module representative:</strong></td>
</tr>
<tr>
<td>- Prof. Dr. Michael Kaul</td>
</tr>
<tr>
<td><strong>Lecturers:</strong></td>
</tr>
<tr>
<td>- Prof. Dr. Michael Kaul, Prof. Dr. Bellm, Prof. Dr. Moschinski, assistant professors, assistant lecturers, guest lecturers</td>
</tr>
<tr>
<td><strong>Literature list: (latest editions)</strong></td>
</tr>
<tr>
<td>- Caprano E.; Wimmer, K.: Finanzmathematik, Munich.</td>
</tr>
<tr>
<td>- Hull J. C.: Optionen, Futures und andere Derivate, Munich.</td>
</tr>
<tr>
<td>- Peppeier A.: Banking Management, Herne.</td>
</tr>
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<td>Students will be informed of additional literature in class as needed.</td>
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</table>
### Taxes I (Introduction / Income Tax)

<table>
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<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
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<tr>
<td>BPST1</td>
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<td>3rd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
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<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>4 semester hours / 64 h</td>
<td>86 h</td>
<td>60 students</td>
</tr>
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<tbody>
<tr>
<td>German</td>
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</table>

**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) "VWA" (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- ☒ Bachelor's degree program: SME Management
- ☐ 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 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**

1. Basics of the German taxation system
2. Introduction to the taxation of corporations, partnerships and individuals
3. Basic income tax concepts
4. Personal and non-personal tax liability
5. Unlimited tax liability
6. Loss accounting
7. All types of income
8. Calculation of profit
9. Advertising costs
<table>
<thead>
<tr>
<th>Teaching formats</th>
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</thead>
<tbody>
<tr>
<td>Lectures with presentation, discussion, and exercise elements.</td>
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<table>
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<table>
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<td>Weighted according to the number of ECTS credits</td>
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<table>
<thead>
<tr>
<th>Module representative:</th>
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<tbody>
<tr>
<td>Prof. Dr. Arno Steudter</td>
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<table>
<thead>
<tr>
<th>Lecturers:</th>
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<tbody>
<tr>
<td>Prof. Dr. Arno Steudter</td>
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<table>
<thead>
<tr>
<th>Literature list: (latest editions)</th>
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<tbody>
<tr>
<td>Rose: Lehrbuch Einkommensteuer.</td>
</tr>
<tr>
<td>Zimmermann/ Reyher: Lehrbuch Einkommensteuer.</td>
</tr>
<tr>
<td>Bornhofen: Lehrbuch Einkommensteuer.</td>
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<td>Kussmann/ Martin: Lehrbuch Einkommensteuer.</td>
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</table>
# Introduction to Controlling

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<td>3rd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
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<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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<tbody>
<tr>
<td>Lecture</td>
<td>4 semester hours / 64 h</td>
<td>86 h</td>
<td>60 students</td>
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<table>
<thead>
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<tbody>
<tr>
<td>German</td>
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</table>

**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) "VWA" (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- ☒ Bachelor's degree program: SME Management
- ☒ 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.

**Skills**

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

**Contents**

I. Definition of decision-oriented controlling.
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**
<table>
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<tbody>
<tr>
<td>Prof. Dr. Silke Griemert</td>
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<table>
<thead>
<tr>
<th>Lecturers:</th>
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<tbody>
<tr>
<td>Prof. Dr. Silke Griemert, Prof. Dr. Andreas Moschinski, assistant lecturers</td>
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</table>

<table>
<thead>
<tr>
<th>Literature list: (latest editions)</th>
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<tbody>
<tr>
<td>Friedl, B.: Controlling.</td>
</tr>
<tr>
<td>Kremin-Buch, B.: Strategisches Kostenmanagement.</td>
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<tr>
<td>Ziegenbein, K.: Controlling.</td>
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</table>
Introduction to Scientific Working Techniques

<table>
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<th>Semester</th>
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<td>3</td>
<td>3rd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
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<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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<td>Seminar</td>
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<td>26 h</td>
<td>60 students</td>
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<tbody>
<tr>
<td>German</td>
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**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) "VWA" (business science degree)
☐ Bachelor's degree program: Marketing and International Business
☑ Bachelor's degree program: SME Management
☐ 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.

**Key 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)
II. Specifications (organizational, formal, and deadlines)
III. Research (searching for, selecting, and obtaining literature)
IV. Structuring
V. Citation techniques
VI. Scientific language
### Teaching tools
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 Reinemann

### Lecturers:
- Prof. Dr. Holger Reinemann

### Literature list: (latest editions)
- Alternative forms of examination
- **Franck**, Norbert (2017): Handbuch wissenschaftliches Arbeiten; was man für ein erfolgreiches Studium wissen und können muss, Paderborn, Verlag Ferdinand Schöningh
- **Theisen**, René (2017): Wissenschaftliches Arbeiten; Erfolgreich bei Bachelor- und Masterarbeit, Munich: Vahlen Verlag
- **Standard E DIN ISO 690**
# Introduction to Academic Writing

<table>
<thead>
<tr>
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<th>Credits</th>
<th>Study semester</th>
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<tr>
<td>BPWAT</td>
<td>90 h</td>
<td>3</td>
<td>3rd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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## Course components

<table>
<thead>
<tr>
<th>Component</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar</td>
<td>4 semester hours / 64 h</td>
<td>26 h</td>
<td>30 students</td>
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</tbody>
</table>

## 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) "VWA" (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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

<table>
<thead>
<tr>
<th><strong>Forms of examination</strong></th>
<th></th>
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<tbody>
<tr>
<td>Term paper</td>
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<th><strong>Weight of the grading in the final score</strong></th>
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<table>
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<tbody>
<tr>
<td>Module representatives:</td>
<td></td>
</tr>
<tr>
<td>• Prof. Dr. Holger Reinemann</td>
<td></td>
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<tr>
<td>Lecturers:</td>
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</tr>
<tr>
<td>• Mark Frost</td>
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<table>
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<th><strong>Additional Information</strong></th>
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<tbody>
<tr>
<td><strong>Literature list</strong></td>
<td></td>
</tr>
<tr>
<td>• Rossig / Prätsch: Wissenschaftliche Arbeiten</td>
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<tr>
<td>• Franck, Norbert: Handbuch wissenschaftliches Arbeiten; was man für ein erfolgreiches Studium wissen und können muss, Paderborn, Verlag Ferdinand Schöningh</td>
<td></td>
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<tr>
<td>• Karmasin, Matthias / Ribing, Rainer: Die Gestaltung wissenschaftlicher Arbeiten, Wien: Facultas Verlags- und Buchhandels AG (E-Book)</td>
<td></td>
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<tr>
<td>• Kipman, Ulrike / Reiter, Thomas / Leopold-Wildburger, Ulrike: Wissenschaftliches Arbeiten 4.0, Vortragen und Verfassen leicht gemacht, Berlin: Axel Springer-Verlag (ebook, with examples)</td>
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<td>• Theisen, René: Wissenschaftliches Arbeiten; Erfolgreich bei Bachelor- und Masterarbeit, Munich: Vahlen Verlag</td>
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<td>• Voss, Rödiger: Wissenschaftliches Arbeiten, Konstanz: UVK Verlagsgesellschaft mbH</td>
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<td>• Standard E DIN ISO 690</td>
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### Scientific Work

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<tr>
<td>Seminar</td>
<td>Contact time 4 semester hours / 64 h</td>
<td>Independent study 116 h</td>
<td>Planned group size 20 students</td>
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</table>

**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) “VWA” (business science degree)
- [ ] Bachelor's degree program: Marketing and International Business
- [ ] Bachelor's degree program: SME Management
- [ ] 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 have an understanding of science, the philosophy of science, epistemological positions, systems of conclusions, and theories. They will know the scientific working techniques and be able to write a scientific paper.

**Skills:**
Analysis and presentation of complex matters, practical implementation (methodological skills) of theory, self and time management, independence, IT aspects (PC setup, file organization, data security), searching for and obtaining literature, incl. digital libraries and Internet research

**Contents**
- Identification of the project dimensions of a scientific paper (incl. time planning and management)
- Specifications by the department (organizational, timescales and formal)
- Researching and obtaining literature
- Structure analysis
- Citation techniques
- Content and language requirements for a scientific paper
- Structural and linguistic design of scientific texts

**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. Andreas Mengen

### Lecturers:

- Assistant professors

### Literature list: (latest editions)

- Rossig / Prätisch: Wissenschaftliche Arbeiten
- Kornmeier, M.: Wissenschaftstheorie und wissenschaftliches Arbeiten
Law I (German Civil Code)

<table>
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<tr>
<th>Module</th>
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Course components
Lecture

Contact time
4 semester hours / 64 h

Independent study
86 h

Planned group size
60 students

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) “VWA” (business science degree)
☑ Bachelor's degree program: Marketing and International Business
☑ Bachelor's degree program: SME Management
☑ 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

Literature list: (latest editions)
- C.F. Müller-Verl., Hirsch, Chr.: Der Allgemeine Teil des BGB, Beck-Verl., Munich
# Corporate Management

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## Course components

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<tr>
<th>Lecture</th>
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<th>Independent study</th>
<th>Planned group size</th>
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<tr>
<td></td>
<td>4 semester hours / 64 h</td>
<td>86 h</td>
<td>60 students</td>
</tr>
</tbody>
</table>

## Teaching language

German/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) “VWA” (business science degree)
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- Bachelor's degree program: SME Management
- 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 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

I. Basics of corporate management
   - Definition of terms
   - Corporate constitution

II. Business management functions
   - Areas of responsibility of the management

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. Andreas Mengen

**Lecturers:**
- Prof. Dr. Andreas Mengen; Prof. Dr. Clemens Büter

**Literature list: (latest editions)**
- Bartol, Kathryn M. and Martin, David C.: Management.
- Macharzina, Klaus and Wolf, Joachim: Unternehmensführung.
- Case study e.g., "Ryanair" (in English).
# Basics of Business Informatics and the Digital Transformation

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BPWIN</td>
<td>150 h</td>
<td>5</td>
<td>5th semester</td>
<td>Each semester</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

## Course components
- **Lecture**
  - Contact time: 4 semester hours / 64 h
  - Independent study: 86 h
  - Planned group size: 60 students

## 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) “VWA” (business science degree)
- ☐ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management
- ☐ 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 an understanding of the elementary technical principles of modern networks, hardware and software. They will be aware of the functions, goals and content of information management and know the structures of modern business information systems. They will understand the interrelations and implications of digitalization for the IT sector, companies, markets, and strategies.

## Skills
Economic use of IT tools, media literacy, online collaboration, understanding the implications of the digital transformation in business and society

## Contents
I. Basic overview
II. Planning, development, and operation of information systems
III. Structural changes due to the digital transformation
IV. Changed business and procedure models and competencies due to the digital transformation

## 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. Ayelt Komus

**Lecturers:**
- Prof. Dr. Ayelt Komus, assistant professors, assistant lecturers

**Literature list:** (latest editions)
- Heinrich/ Lehner: Information management
## Law II (Labor Law / Commercial and Company Law)

<table>
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<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tr>
<td>BPRE2</td>
<td>150 h</td>
<td>5</td>
<td>5th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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</table>

### Course components
- Lecture
  - Contact time: 4 semester hours / 64 h
  - Independent study: 86 h
- Planned group size: 60 students

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 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:
1. Basic concepts
2. Legal sources

#### B. INDIVIDUAL EMPLOYMENT LAW:
1. Establishment of an employment relationship
2. Content of an employment relationship
3. Termination of an employment relationship

#### C. COLLECTIVE LABOR LAW:
1. Coalition and collective agreement law
2. 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:
Project Management

<table>
<thead>
<tr>
<th>Module</th>
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<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BPPJM</td>
<td>150 h</td>
<td>3</td>
<td>6th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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**Course components**

<table>
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<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>2 semester hours / 32 h</td>
<td>86 h</td>
<td>60 students</td>
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<table>
<thead>
<tr>
<th>Tutorial</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>2 semester hours / 32 h</td>
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</tbody>
</table>

**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) "VWA" (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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

**Literature list: (latest editions)**
**Project Phase**

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<tr>
<th>Module PRPHA</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
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<th>Duration</th>
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<td></td>
<td>450 h</td>
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<td>6th semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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</thead>
<tbody>
<tr>
<td>Project meetings; method meetings</td>
<td>2 semester hours / 32 h</td>
<td>418 h</td>
<td>3 - 5 students per project group</td>
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<table>
<thead>
<tr>
<th>Teaching language</th>
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<tbody>
<tr>
<td>German</td>
<td></td>
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</table>

**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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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.

<table>
<thead>
<tr>
<th>Teaching formats</th>
<th>Project work, project meetings, method meetings</th>
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<tbody>
<tr>
<td>Requirements</td>
<td></td>
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<tr>
<td><strong>Formal:</strong> 120 ECTS credits (WI: none)</td>
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<tr>
<td><strong>Content:</strong> Lecture &quot;Project Management&quot;, prior project-specific knowledge</td>
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<td>Forms of examination</td>
<td>Project work</td>
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<td>Passed module exam</td>
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<td>Weight of the grade in the final score</td>
<td>Weighted according to the number of ECTS credits</td>
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<td>Module representative:</td>
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</tr>
<tr>
<td>- Prof. Dr. Bert Leyendecker</td>
<td></td>
</tr>
<tr>
<td>Lecturers:</td>
<td></td>
</tr>
<tr>
<td>- All professors of the faculty</td>
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## Knowledge Transfer Phase

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<tr>
<td>-</td>
<td>690h</td>
<td>23</td>
<td>3rd semester</td>
<td>Each semester</td>
<td>1 semester</td>
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### Course components

- **Practice phase**
  - Contact time: 15h
  - Independent study: 675h
  - Planned group size: Individual work

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

### Learning outcome / skills

Students will acquire specific knowledge about the field of activity of the business economist. They are to apply and enhance the theoretical knowledge and skills acquired throughout their education up to this point. The objective is to establish a link between theory and practice.

### Contents

- Formulation of the knowledge transfer questions
- Practical work experience
- A detailed content design is based on the type and industry of a real-life company as well as the knowledge transfer questions
- Written documentation of the activity with answers to the knowledge transfer questions

### Teaching formats

Seminar-like formulation of knowledge transfer questions and general requirements to be answered during contact hours. Students will have the opportunity for a feedback session with the program supervisor after the initial knowledge transfer phase. Students will always have the possibility to contact the program supervisor during all three knowledge transfer phases.

### Requirements

**Formal:** no requirements  
**Content:** no requirements
<table>
<thead>
<tr>
<th>Forms of examination</th>
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<tr>
<td>Practical experience report answering the knowledge transfer questions</td>
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<td>Passed module exam</td>
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<th>Weight of the grade in the final score</th>
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<tr>
<td>Weighted according to the number of ECTS credits</td>
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<table>
<thead>
<tr>
<th>Module representative:</th>
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<tbody>
<tr>
<td>▪ Prof. Dr. Andreas Mengen</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Literature list: (latest editions)</th>
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# Bachelor Thesis

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<td>BT</td>
<td>360 h</td>
<td>12</td>
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<td>Each semester</td>
<td>1 semester</td>
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</table>

## Course components
- None

## Contact time
- Independent study: 360 h

## Planned group size
- 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 + SMB Management: 120 ECTS
- Civil and Industrial Engineering + Industrial Engineering: 150 ECTS + practical study phase
- Industrial Ceramic Engineering: 150 ECTS

### Content:
- no requirements
<table>
<thead>
<tr>
<th>Forms of examination</th>
<th>Bachelor thesis</th>
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<tbody>
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<td>Passed examination</td>
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<td>Weighted according to the number of ECTS credits</td>
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<tr>
<td>Module representative and full-time lecturers</td>
<td>Individual supervisor (m/f)</td>
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<td>Literature list:</td>
<td>According to the thematic focus</td>
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</table>
II. SPECIALIZATION MODULES

"Business Administration" Program
"Business Administration Dual" Program

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

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

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

<table>
<thead>
<tr>
<th>Module BPBUL</th>
<th>Workload 270 h</th>
<th>Credits 9</th>
<th>Semester 3rd or 4th semester</th>
<th>Frequency offered At least 1 x per academic year</th>
<th>Duration 1 semester</th>
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<td><strong>Course components</strong></td>
<td><strong>Contact time</strong></td>
<td><strong>Independent study</strong></td>
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<td><strong>Teaching language</strong> German</td>
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<tr>
<td>Seminar</td>
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<td>Tutorial</td>
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### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 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
- Procurement strategies and supplier management

**C. Procurement – operations**
- Tender design
- Bidder group coordination, inquiry coordination, bid evaluation
- Preparing and conducting negotiations

<table>
<thead>
<tr>
<th>D. Basics of logistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Procurement logistics – planning</td>
</tr>
<tr>
<td>C. Procurement logistics – operations</td>
</tr>
</tbody>
</table>

**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 (WiWi)

**Lecturers:**
- Prof. Dr. Lux, Prof. Dr. Bräkling

**Literature list:**
- Bräkling, E.; Oidtmann, K.: 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
# Foreign Trade in International Business

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<th>Module BPBAW</th>
<th>Workload 270 h</th>
<th>Credits 9</th>
<th>Semester 3rd or 4th semester</th>
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<th>Duration 1 semester</th>
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<thead>
<tr>
<th>Course components</th>
<th>Contact time 6 semester hours / 96 h 2 semester hours / 32 h</th>
<th>Independent study 142h</th>
<th>Planned group size 30 students</th>
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<table>
<thead>
<tr>
<th>Teaching language</th>
<th>German</th>
</tr>
</thead>
</table>

**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
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- ☐ Bachelor's degree program: Marketing and International Business
- ✔️ Bachelor's degree program: SME Management
- ✔️ 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 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
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

**Literature list: (latest editions)**  
- Büter C.; Internationales Geschäft, Oldenbourg Wissenschaftsverlag, Munich.  
- Gabler Wirtschaftslexikon, Gabler Verlag, Wiesbaden.
Learning outcome / technical expertise

After completing this module, students will have the essential technical expertise to perform qualified tasks in the fields of brand management and marketing communication. This implies knowledge about the management of brands, about the effects of marketing communications, and about strategies and tools in the fields of brand management, media advertising, public relations, sales promotion, direct marketing, online or social media marketing (digital marketing), event and trade fair marketing, sponsoring, personal selling and outdoor advertising. Issues in comparative advertising and as well as ethical and legal aspects of marketing communications will also be addressed.

In addition, students will be able to assess the contribution of marketing communications to the achievement of marketing and business objectives in relation to specific situations and industries. Finally, they will develop their personal skills in the areas of communication and presentation.

Contents

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, the course will cover 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 digital 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 (in English)**
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 built 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 (in English)**
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 3: Digital Marketing (in German)**
We will identify the technical and social developments of digitalization. Students will gain an overview of today's online communication options. The focus here is on marketing communications via online or social media platforms. In addition to the definition of terms, current trends, strategies, and metrics, the course will address monitoring and legal principles among other things.

**Tutorial**
Case studies and practical cases on brand management and marketing communication

**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, Anna Juliane Hoffmann

Literature list: (latest editions)
- Schmidt: Markenführung. Wiesbaden.
- Dahlem / Lange / Smith: Marketing Communications: A Brand Narrative Approach, Chichester.
### Service Management

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BPDMA</td>
<td>270 h</td>
<td>9</td>
<td>3rd or 4th semester</td>
<td>At least 1x per academic year</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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<tbody>
<tr>
<td>Seminar</td>
<td>5 semester hours / 80 h</td>
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<tr>
<td>Tutorial</td>
<td>3 semester hours / 48 h</td>
<td>142h</td>
<td>30 students</td>
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<tbody>
<tr>
<td>German</td>
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<table>
<thead>
<tr>
<th>Module used in (degree program)</th>
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<tbody>
<tr>
<td>☑ Bachelor's degree program: Business Administration</td>
</tr>
<tr>
<td>☑ Bachelor's degree program: Business Administration Dual (compulsory only for the Office Management Assistant program)</td>
</tr>
<tr>
<td>☑ Bachelor's degree program: Business Administration – Taxes Dual</td>
</tr>
<tr>
<td>☑ Bachelor's degree program: Business Administration (Part-time) “VWA” (business science degree)</td>
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<tr>
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<tr>
<td>☐ Bachelor's degree program: Industrial Engineering</td>
</tr>
<tr>
<td>☐ Bachelor's degree program: Industrial Ceramic Engineering</td>
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</table>

**Learning outcome**
After completing the module, students will be familiar with the specific or constitutive characteristics of services and able to identify the resulting challenges for management. They will know and be able to apply models and techniques for designing services and their quality. Using current case studies from practice, they will be able independently analyze and evaluate services and their creation processes in terms of effectiveness (customer satisfaction) and efficiency (costs).

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

**Contents**
1. Introduction
   a) Meaning, definition and typologization
   b) Specific features of services and their implications
c) Problems of information symmetry and possible solutions
d) Implications for management

2. Strategic positioning in the market
   a) Strategic alignment
   b) Service value

3. The 7 Ps of service management
   a) The 4 Ps: supply policy (product), distribution policy (place), pricing policy (price), communication (process)
   b) The 3 Ps: perceptible environment (physical facilities), personnel (people), service creation process (process)

4. Service creation
   a) Customer view
      i. Roles and interaction with the provider
      ii. Design of the environment
      iii. Waiting times
   b) Provider view
      i. Process flow
      ii. New technologies
      iii. Internal (cross-departmental) and external coordination (customer and provider)

5. Quality and customer satisfaction
   a) Impact of quality and customer satisfaction
   b) Design of service quality
   c) Measurement of service quality

6. Cost and yield management
   a) Yield and capacity management
   b) Cost management

**Tutorial**
Case studies and group exercises on service management

<table>
<thead>
<tr>
<th><strong>Teaching formats</strong></th>
<th>Seminar-like class with interactive presentation and discussion elements as well as exercises. Group work, projects, and short presentations by course participants</th>
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<tbody>
<tr>
<td><strong>Requirements</strong></td>
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<tr>
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<td><strong>Content</strong></td>
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<tr>
<td><strong>Weight of the grade in the final score</strong></td>
<td>Weighted according to the number of ECTS credits</td>
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<tr>
<td><strong>Module representative:</strong></td>
<td>Prof. Dr. Tilo Bellm</td>
</tr>
<tr>
<td><strong>Lecturers:</strong></td>
<td>Prof. Dr. Tilo Bellm</td>
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Literature list: (latest editions)
Introduction to SME Management

<table>
<thead>
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<th>Module</th>
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<td>142 h</td>
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<tr>
<th>Learning outcome / skills</th>
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<tbody>
<tr>
<td>By the end of the module, students should ...</td>
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</table>

- 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 SMB management

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

**Requirements**
- **Formal:** students of the SMB Management degree program
- **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
- Assistant professors

**Literature list: (latest editions)**
### External and Internal Accounting

<table>
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<tr>
<th>Module</th>
<th>Workload</th>
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<td>At least 1x per academic year</td>
<td>1 semester</td>
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- **Course components**
  - Seminar: 5 semester hours / 80 h
  - Tutorial: 3 semester hours / 48 h
  - Independent study: 172h

- **Planned group size**: 30 students

- **Teaching language**: Compulsory for the students
  - "Business Administration – Taxes Dual" program

- **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 (compulsory specialization module)**
  - Bachelor’s degree program: Business Administration (Part-time) “VWA” (business science degree)
  - Bachelor’s degree program: Marketing and International Business
  - Bachelor’s degree program: SME Management
  - 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 multi-period 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

I. 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
<table>
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<table>
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<th>Module representative:</th>
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<tbody>
<tr>
<td>Module representative:</td>
</tr>
<tr>
<td>▪ Prof. Dr. Andreas Mengen / Prof. Dr. Holger Philipps / Prof. Dr. Jürgen Mertes</td>
</tr>
<tr>
<td>Lecturers:</td>
</tr>
<tr>
<td>▪ Prof. Dr. Holger Philipps und Prof. Dr. Jürgen Mertes (External Accounting)</td>
</tr>
<tr>
<td>▪ Prof. Dr. Andreas Mengen (Internal Accounting)</td>
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<table>
<thead>
<tr>
<th>Literature list: (latest editions)</th>
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<tbody>
<tr>
<td>▪ Schweitzer, Marcel / Küpper, Hans-Ulrich: Systeme der Kosten- und Erlösrechnung</td>
</tr>
<tr>
<td>▪ Hoffmann/Lüdenbach (Hrsg.), NWB Kommentar Bilanzierung Handels- und Steuerrecht.</td>
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<tr>
<td>▪ Baetge/Kirsch/Thiele: Bilanzen, IDW Verlag</td>
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<tr>
<td>▪ Beck’scher Bilanzkommentar, Verlag C.H. Beck</td>
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## Financing and Investment II

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<th>Module</th>
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<th>Semester</th>
<th>3rd or 4th semester</th>
<th>Frequency offered</th>
<th>At least 1x per academic year</th>
<th>Duration</th>
<th>1 semester</th>
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<td>Independent study</td>
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<td>Contact time</td>
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### 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) “VWA” (business science degree)
- Bachelor’s degree program: Marketing and International Business
- Bachelor’s degree program: SME Management
- 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)**
- Caprano E.; Wimmer, K.: Finanzmathematik, Munich.
- Hull J. C.: Optionen, Futures und andere Derivate, Munich.
- Peppmeier A.: Banking Management, Herne.
- Perridon L.; Steiner M., Rathgeber A.: Finanzwirtschaft der Unternehmung, Munich.

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


### Start-up and Succession Management / Innovation Management

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BSGNI</td>
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<td>4th semester</td>
<td>At least 1 x per academic year</td>
<td>1 semester</td>
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**Course components**
- Seminar
- Tutorial

**Contact time**
- 5 semester hours / 80 h
- 3 semester hours / 48 h

**Independent study**
- 142 h

**Planned group size**
- 30 students

**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) “VWA” (business science degree)
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- Bachelor's degree program: SME Management (compulsory specialization module)
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

### Start-up and Succession Management

**Learning outcome**

After attending the module, students should have a heightened awareness of entrepreneurial management. They should have the know-how to make fundamental decisions in a company in a more targeted manner. Students should be able to recognize and systematically solve issues that are critical to success in business succession.

**Skills**

Technical expertise and methodological skills

- Teamwork (debating about given content, moderating team meetings)
- Conception of thesis papers
- Oral presentation of a paper
- Ability to communicate (written and verbal)

**Contents**

1. Start-ups
   1. Introduction
1.1 Economic significance
1.2 Conceptual basics
1.3 Phases of starting a business

2. Pre-foundation phase
   2.1 Founder and micro-social environment
   2.2 Recognition of opportunities
   2.3 Property rights
   2.4 Business model
   2.5 Fundamental decisions

3. Foundation phase
   3.1 Preparation of the business plan
   3.2 Financial planning
   3.3 Funding and start-up support

4. Start-up phase
   4.1 Foundation and registration formalities
   4.2 Risk management
   4.3 Founder marketing
   4.4 Accounting
   4.5 Foundation controlling
   4.6 Legal aspects of starting a business
   4.7 Human resources management in the start-up context
   4.8 Taxes and insurance

II. Succession as a Special Form of Business Start-up
   1. Importance of business succession
      1.1 Economic significance
      1.2 Opportunities and risks of business succession
   2. Basics:
      2.1 Characteristics of family businesses
      2.2 Stakeholders
   3. Start-up phase
      3.1 Transferor
      3.2 Transferee
   4. Planning phase
      4.1 Transferor
      4.2 Transferee
   5. Execution phase
   6. Closing phase:

Innovation Management

Learning outcome
After attending the module, students should have acquired the basic skills for the targeted management of innovation processes – from idea generation to market launch – in (small and medium-sized) businesses. In addition to the basic skills, they will have trained key skills in the area of methods and personality by means of extensive case studies – which they will have solved in group work.
## Skills
Technical expertise and methodological skills

- Teamwork (debating about given content, moderating team meetings)
- Conception of thesis papers
- Oral presentation of a paper
- Ability to communicate (written and verbal)

## Contents
1. Importance of innovation
2. Conceptual basics
3. Innovation and strategy
4. Processes in innovation management
   - Processes of operational innovation management
   - Idea management
   - Financing of innovation
   - Marketing of innovation
   - Property rights and patent management
5. Roles and responsibilities
6. Organizational structures
7. Skills and personnel
8. Supporting methods and information systems
9. Controlling and governance

## Tutorial
Case studies and practical cases on start-up and succession management

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

## Requirements
**Formal:** students of the SMB Management 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. Silke Griemert

## Lecturers:
- Assistant lecturers

## Literature list for Start-up and Succession Management:


Literature list for Innovation Management:


Human Resource Management / Operational Personnel Management

<table>
<thead>
<tr>
<th>Module BSHRM</th>
<th>Workload 270 h</th>
<th>Credits 9</th>
<th>Semester 3rd or 4th semester</th>
<th>Frequency offered At least 1x per academic year</th>
<th>Duration 1 semester</th>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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</thead>
<tbody>
<tr>
<td>Seminar</td>
<td>2 semester hours / 32 h</td>
<td>142h</td>
<td>30 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>6 semester hours / 96 h</td>
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<table>
<thead>
<tr>
<th>Teaching language</th>
<th></th>
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<tbody>
<tr>
<td>German</td>
<td></td>
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</tbody>
</table>

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) “VWA” (business science degree)
☐ Bachelor's degree program: Marketing and International Business
☒ Bachelor's degree program: SME Management
☒ 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 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

Technical expertise: 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.

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

Social skills: 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:
- 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:**
- Prof. Dr. Christian Lebrenz

**Literature list: (latest editions)**
- 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
<table>
<thead>
<tr>
<th>Module</th>
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<th>Study semester</th>
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<th>Duration</th>
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<tr>
<td>☐ Bachelor's degree program: Industrial Engineering</td>
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<tr>
<td>☐ Bachelor's degree program: Industrial Ceramic Engineering</td>
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<table>
<thead>
<tr>
<th>Learning outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contents</th>
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<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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</td>
</tr>
</tbody>
</table>
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.

Marketing and Consumer Behavior

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Study semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BSMCB</td>
<td>270 h</td>
<td>9</td>
<td>3rd semester</td>
<td>At least 1x per academic year</td>
<td>1 semester</td>
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</tbody>
</table>

Course components

- Seminar
  - Contact time: 6 semester hours / 96 h
- Tutorial
  - Contact time: 2 semester hours / 32 h
- Independent study: 142 h

Group size: 30 students

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) “VWA” (business science degree)
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- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

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
In this course, students will have to take a 180-minute 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.
## Marketing Management

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
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<th>Duration</th>
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<th>Independent study</th>
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<td>Seminar</td>
<td>5 semester hours / 80 h</td>
<td>142 h</td>
<td>30 students</td>
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<td>Tutorial</td>
<td>3 semester hours / 48 h</td>
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### Module used in (degree program)

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- Bachelor's degree program: Business Administration (Part-time) “VWA” (business science degree)
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- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

### 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:
Bernhard Böffgen

Lecturers:
Bernhard Böffgen

Literature list (latest editions):
- 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)
# Production Management / OR

<table>
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<tr>
<th>Module</th>
<th>Workload</th>
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<th>Semester</th>
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<tr>
<td>Seminar</td>
<td>4 semester hours / 64 h</td>
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## Module used in (degree program)
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- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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
1. Importance and definition of production management and the OR
2. The factors of production
3. The production factor operating resources: choice of location, factory planning...
4. The production factor labor: manpower requirements planning, employee motivation,..
5. The production factor materials: determination of requirements, provision, order quantities,..
6. The production factor management: strategic and operational aspects of managing a production
<table>
<thead>
<tr>
<th>VII. The production factor planning: strategic and operational aspects</th>
</tr>
</thead>
<tbody>
<tr>
<td>VIII. The production factor organization: forms of organization in the production plant, sequence planning.</td>
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</tbody>
</table>

**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

**Literature list: (latest editions)**  
- Nebl, T.: Produktionswirtschaft.
Taxes II (Corporate Taxes)

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
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<td>BSST2</td>
<td>270 h</td>
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<tr>
<th>Learning outcome / skills</th>
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<tbody>
<tr>
<td>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.</td>
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<table>
<thead>
<tr>
<th>Skills</th>
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</thead>
<tbody>
<tr>
<td>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.</td>
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<table>
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<tr>
<th>Contents</th>
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<tbody>
<tr>
<td>I. Taxation of corporations:</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>II. Taxation of partnerships:</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>
### 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

### Literature list: (latest editions)
- Bornhofen: Steuerlehre 2; Bornhofen: Lösungen zum Lehrbuch Steuerlehre 2.  
- Zenthöfer/Leben: Körperschaftssteuer und Gewerbesteuer.  
- Lange/ Krützner/ Kussmann/ Reiß: Personengesellschaften im Steuerrecht.  
- Koltermann: Bilanzsteuerrecht.
### Auditing

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSWPG</td>
<td>270 h</td>
<td>9</td>
<td>3rd or 4th semester</td>
<td>At least 1x per academic year</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

**Course components**
- Seminar
- Tutorial

<table>
<thead>
<tr>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 semester hours / 80 h</td>
<td>142 h</td>
<td>30 students</td>
</tr>
<tr>
<td>3 semester hours / 48 h</td>
<td></td>
<td></td>
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</tbody>
</table>

**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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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**
- Basics, structure and activities of the auditing profession
- Characteristics and importance of the professional principles for auditors
- 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 Reinemann

Lecturers:
- Prof. Dr. Holger Reinemann

Literature list: (latest editions)
- 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

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

<table>
<thead>
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<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tr>
<td>BEBIS</td>
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<td>3rd or 4th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar</td>
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<td>86 h</td>
<td>30 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>1 semester hour / 16 h</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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) “VWA” (business science degree)
☒ Bachelor's degree program: Marketing and International Business
☒ Bachelor's degree program: SME Management
☐ 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 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. They will know the importance and typography 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
<table>
<thead>
<tr>
<th><strong>Tutorial</strong></th>
<th>Case studies and practical cases on BIS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Teaching formats</strong></td>
<td>Seminar-like class with interactive presentation and discussion elements as well as exercises</td>
</tr>
<tr>
<td><strong>Requirements</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Formal:</strong></td>
<td>no requirements</td>
</tr>
<tr>
<td><strong>Content:</strong></td>
<td>no requirements</td>
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<tr>
<td><strong>Forms of examination</strong></td>
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<tr>
<td>Written exam (possibly including an ERP system)</td>
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<td><strong>Requirements for the award of credits</strong></td>
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<tr>
<td>Passed module exam</td>
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<tr>
<td><strong>Weight of the grade in the final score</strong></td>
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</tr>
<tr>
<td>Weighted according to the number of ECTS credits</td>
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<tr>
<td><strong>Module representative:</strong></td>
<td></td>
</tr>
<tr>
<td>▪ Prof. Dr. Ayelt Komus</td>
<td></td>
</tr>
<tr>
<td><strong>Lecturers:</strong></td>
<td></td>
</tr>
<tr>
<td>▪ Prof. Dr. Ayelt Komus, assistant professors, assistant lecturers</td>
<td></td>
</tr>
<tr>
<td><strong>Literature list: (latest editions)</strong></td>
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</tr>
<tr>
<td>▪ Gadatsch, Andreas: Grundkurs Geschäftsprozessmanagement, latest ed.</td>
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<tr>
<td>▪ Grundkurs SAP ERP: Geschäftsprozessorientierte Einführung Mit Durchgehendem Fallbeispiel</td>
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<tr>
<td>▪ (German edition)</td>
<td></td>
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<td>▪ Help.sap.com</td>
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## Business English II

<table>
<thead>
<tr>
<th>Module</th>
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<th>Credits</th>
<th>Study semester</th>
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<tbody>
<tr>
<td>BEEN2</td>
<td>150 h</td>
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<td>3rd or 4th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Group size</th>
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</thead>
<tbody>
<tr>
<td>Seminar</td>
<td>2 semester hours / 32 h</td>
<td>86 h</td>
<td>30 students</td>
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<tr>
<td>Tutorial</td>
<td>2 semester hours / 32 h</td>
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</table>

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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

<table>
<thead>
<tr>
<th>Teaching formats</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lectures incl. seminar-like elements with speeches, presentations, discussions, and work assignments.</td>
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<table>
<thead>
<tr>
<th>Requirements</th>
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<tbody>
<tr>
<td><strong>Formal:</strong> no requirements</td>
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<tr>
<td><strong>Content:</strong> no requirements</td>
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<table>
<thead>
<tr>
<th>Forms of examination</th>
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<tbody>
<tr>
<td>Written exam or written assignment/report</td>
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<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Passed examination</td>
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</table>

<table>
<thead>
<tr>
<th>Weight of the grading</th>
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<tbody>
<tr>
<td>According to the ECTS credits</td>
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</table>

<table>
<thead>
<tr>
<th>Module representative and lecturers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Module representatives:</strong></td>
</tr>
<tr>
<td>▪ Ellen Rana</td>
</tr>
<tr>
<td><strong>Lecturers:</strong></td>
</tr>
<tr>
<td>▪ Ellen Rana / assistant lecturers</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Additional Information</th>
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<tbody>
<tr>
<td><strong>Literature list</strong></td>
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<td>▪ Will be provided throughout the module</td>
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## Business English III

<table>
<thead>
<tr>
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<th>Workload</th>
<th>Credits</th>
<th>Study semester</th>
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<th>Duration</th>
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<tbody>
<tr>
<td>BEEN3</td>
<td>150 h</td>
<td>5</td>
<td>3rd or 4th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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</tbody>
</table>

### Course components

- **Seminars**: 2 semester hours / 32 h
- **Tutorials**: 2 semester hours / 32 h
- **Independent study**: 86 h
- **Group size**: 30 students

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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:
- Ellen Rana
Lecturers:
- Ellen Rana / assistant lecturers

**Additional Information**
**Literature list**
- Will be provided throughout the module
### Business Planning

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BEGRÜ</td>
<td>150 h</td>
<td>5</td>
<td>3rd/4th</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
</tr>
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<tbody>
<tr>
<td>Seminar/workshop</td>
<td>3 semester hours / 48 h</td>
<td>86 h</td>
<td>30 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>1 semester hour / 16 h</td>
<td></td>
<td></td>
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</tbody>
</table>

| Teaching language | |
|-------------------| German |

#### Module used in (degree program)/ Type of module (compulsory, specialization, elective)

- 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)
- Bachelor's degree program: SME Management
- 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 / skills

In this module, students will examine the business plan as a central business planning tool and develop their awareness of entrepreneurial management. The module teaches the relevant knowledge to be able to make fundamental decisions in a business.

Key skills: teamwork and cooperation skills (debating about content, discussing and moderating seminar sessions), independent work, presentation skills, media skills

#### Contents

**I. General information about business plans**
- What is a business plan?
- Intent and purpose of the business plan
- Perspective of potential investors
- Examples of typical planning situations
- Planning process
- Logical structure of business plans
- Basic rules for the preparation of a business plan
II. Central elements of the business plan
- Marketing and sales
- Organization, management and key people
- Implementation planning
- Opportunities and risks
- Planning calculations
- Financial requirements

III. Tutorial
Executive summary, business model, product or service, industry and market, marketing, management and key people, opportunities and risks, financial planning

Tutorial
Case studies, practical cases, and group work

Teaching formats
Seminar-like class with interactive presentation and discussion elements as well as exercises and group work

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. Silke Griemert
Lecturers:
- Assistant lecturers

Other information
Literature list (latest editions):
- Heucher, Martin et al. McKinsey & Company: Planen, gründen, wachsen
- Pinson, Linda: Anatomy of a Business Plan
- NUK Neues Unternehmertum e.V.: Handbuch Businessplanwettbewerb 2007
# China I – Discovering and Understanding China as an Economic Nation

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
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<tbody>
<tr>
<td>BECHI</td>
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<td>3rd or 4th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<table>
<thead>
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<th>Course components</th>
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<th>Independent study</th>
<th>Planned group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar</td>
<td>3 semester hours / 48 h</td>
<td>86 h</td>
<td>30 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>1 semester hour / 16 h</td>
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</tbody>
</table>

## Teaching language

Chinese/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) "VWA" (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

## Learning outcome

Chinese I is designed for students with no prior knowledge of the Chinese language. This course will teach basic knowledge and communication skills during the semester. Students will acquire active and passive language skills in everyday language (all major everyday situations).

The semester Chinese I leads to the Spanish level A1+ as defined in the "Common European Framework of Reference". The module also provides an introduction to the basics of Chinese business culture.

### Skills:

Written and oral presentation of content and context, communication about aspects of content; acquisition of language skills.

### Contents

**Language:**
- Greeting, introduction, talking about the profession and place of work
- Expressing likes and dislikes
- Daily routine and habits
- Times, numbers

**Business culture:**
- Economic importance of the PRC
- **Concept of hierarchy**
- **Form of address / respect**
- **"Business etiquette" in China**

**Tutorial**
Case studies, practical cases, and group work on China I

**Teaching formats**
Seminar-like class with interactive presentation and discussion elements. Group work, role plays, translations, and grammar exercises.

**Requirements**
- **Formal**: no requirements
- **Content**: no requirements

**Forms of examination**
Written exam, portfolio review, 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. Silke Griemert

**Lecturers:**
- Feihong Bräkling Sun

**Literature list (latest editions):**
### China II – Establishing and Maintaining Business Contacts

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
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<tbody>
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<tr>
<td>Tutorial</td>
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<td></td>
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</table>

**Teaching language**

Chinese/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) “VWA” (business science degree)
- ☒ Bachelor's degree program: Marketing and International Business
- ☒ Bachelor's degree program: SME Management
- ☐ Bachelor's degree program: Civil and Industrial Engineering
- ☐ Bachelor's degree program: Industrial Engineering
- ☐ Bachelor's degree program: Industrial Ceramic Engineering

**Learning outcome**

Chinese II is aimed at students with an elementary knowledge of the Chinese language and first insights into Chinese business culture. This course will expand the basic knowledge and the communication skills during the semester. Students will acquire additional active and passive language skills in everyday language. The semester Chinese II leads to the Spanish level A2+ as defined in the "Common European Framework of Reference". The introduction to Chinese business culture will be explored in more depth.

**Skills:**

Written and oral presentation of content and context, communication about aspects of content; acquisition of language skills.

**Contents**

**Language:**
- Exploring greeting, introduction, talking about the profession and place of work in more depth
- Basics of office communication
- Language elements of buying & selling
- Business small talk

**Business culture:**
- Meeting culture in companies
- Business lunch / business dinner
• Conflicts & consent

Tutorial
Case studies, practical cases, and group work on China II

Teaching formats
Seminar-like class with interactive presentation and discussion elements. Group work, role plays, translations, and grammar exercises.

Requirements
Formal: no requirements
Content: no requirements

Forms of examination
Written exam, portfolio review, 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. Silke Griemert
Lecturers:
• Feihong Bräkling Sun

Literature list (latest editions):
•
## Diversity in Marketing

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Study semester</th>
<th>Frequency offered</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEDIV</td>
<td>150 h</td>
<td>5</td>
<td>3rd or 4th semester</td>
<td>Each semester</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar</td>
<td>3 semester hours / 48 h</td>
<td>86 h</td>
<td>30 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>1 semester hour / 16 h</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

### Learning outcome

Upon the successful completion of this module, students should have detailed knowledge and an understanding of diversity in the marketing management process. The course is designed to provide students with the opportunity to apply theory to practice in a selection of business scenarios. At the same time, course participants will learn how to solve problems through responsible decision-making and critical or creative thinking. Course participants will learn how to work effectively with others, e.g., as a member of a team or group. To organize and manage oneself, e.g., through effective time management. Collect, analyze, organize, and critically evaluate information. To communicate effectively in visual, oral and/or written presentations. To use scientific resources and technology such as computers effectively and responsibly. To show understanding of systems and those problems that cannot be solved in isolation.

### Contents

Customers are increasingly opting for brands based upon how diverse and inclusive they are in their marketing. Research has proven that consumers want diversity in marketing and yet many brands struggle to achieve this and do not know how to fix it. Customers who feel that they belong to and feel included in the marketing of their favorite brands or products will become loyal, which will fuel business growth and offer improved customer experiences.

This course will look at how diversity is incorporated in the workplace as well as in practice from a marketing perspective. In this course students are introduced to racial diversity, inclusion, and representation in marketing.

Throughout the course, participants will be provided with an introduction to the theories, strategies, and practices of diversity in marketing in different contexts. Topics that will be included:
How brands and marketers speak to and through diversity
The rewards that diversity in marketing offers
The risk of executing diversity in marketing
Diversity in marketing in the 21st century
The role of online pressure groups
Diversifying demographics in targeting
Media regulations
Diversity in retail management
Responding to diverse marketing environments and managing diversity

The module includes an introduction to diversity marketing. In an increasingly complex global marketing environment, marketers are continuously challenged to develop inclusive brands. This module introduces students to the concept of addressing the contemporary consumer. Finally, students will develop an understanding of how to analyze how brands adapt to the mercurial conditions of media today and how to respond.

Tutorial
Case studies, group work, exercises, presentations, and discussions.

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

Requirements
Formal: students enrolled in the "BSc Marketing and International Business" program and students from international partner institutions.
Content: no requirements

Forms of examination
Written exam and written project

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:
- Simone Thomas
Lecturers:
- Simone Thomas

Additional information
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 to deepen the understanding of marketing theory and practice.

## Intercultural Communication

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Study semester</th>
<th>Frequency offered</th>
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</tr>
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<tbody>
<tr>
<td>BEUIC</td>
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### Teaching language
English

### Module used in (degree program)
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- ✔ Bachelor's degree program: SME Management
- □ Bachelor's degree program: Civil and Industrial Engineering
- □ Bachelor's degree program: Industrial Engineering
- □ Bachelor's degree program: Industrial Ceramic Engineering

### Learning outcome

#### The aims of this module are to:
- equip students with knowledge and an understanding of concepts relating to intercultural communication
- provide students with a range of specific skills needed to study and work in an international setting
- develop transferable skills including: co-operative learning, critical thinking, and expressing ideas in a clear, concise way
- demonstrate the importance of being 'mindful' in international situations

#### Learning outcome:
Participants should have gained knowledge and an understanding of:
- their own personal culture
- how culture influences our behavior and understanding of the world
- how the communication process works – both verbally and non-verbally
- how to minimize misunderstandings in a multicultural context
- how to find and synthesize 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

### Skills
Communication, problem solving, group work, time management.

### Contents
1. What is culture?
2. Discovering your own cultural traits
3. Stereotypes and generalizations
4. What is communication?
5. Non-verbal communication
6. Models of intercultural communication
7. High and low context cultures
8. Uses of time globally
9. Relationship building
10. Working in a culturally diverse team
11. English as the lingua franca for international meetings and negotiations

**Tutorial**
Case studies, group work, and exercises

**Teaching formats**
Lectures – live and recorded, student presentations, student-led discussions, synchronous and asynchronous online activities. Students are expected to conduct a considerable amount of independent reading/research/international team activities in addition to classroom-based teaching.

**Requirements**
- **Formal**: English language level minimum B2
- **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**
- Ellen Rana

**Additional Information**
**Literature list**
- Additional sources will be provided throughout the semester
### Mathematics II (Dynamic Modeling and Linear Optimization)

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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| Teaching language | |
|-------------------| German |

#### Module used in (degree program)

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- ☑ Bachelor's degree program: Business Administration Dual
- ☑ Bachelor's degree program: Business Administration – Taxes Dual
- ☐ Bachelor's degree program: Business Administration (Part-time) “VWA” (business science degree)
- ☑ Bachelor's degree program: Marketing and International Business
- ☑ Bachelor's degree program: SME Management
- ☐ 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 be able to deal with more advanced topics in mathematical modeling. This includes more in-depth topics in calculus and dynamic modeling (difference and differential equations) and advanced topics in linear algebra (linear optimization).

#### Skills:

- Acquisition of technical expertise and methodological skills

#### Content

Advanced mathematics – calculus
- Difference equations
- Differential equations
- Deeper exploration of integral calculus

Advanced mathematics - linear algebra
- Linear optimization
- Economic applications

#### Tutorial

Case studies and practical cases on Mathematics II

#### Teaching formats
<table>
<thead>
<tr>
<th><strong>Semi-nar-like class with interactive presentation and discussion elements as well as exercises</strong></th>
</tr>
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<tbody>
<tr>
<td><strong>Requirements</strong></td>
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<tr>
<td><strong>Content:</strong> no requirements</td>
</tr>
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<tr>
<td>Written exam</td>
</tr>
<tr>
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</tr>
<tr>
<td>Passed module exam</td>
</tr>
<tr>
<td><strong>Weight of the grade in the final score</strong></td>
</tr>
<tr>
<td>Weighted according to the number of ECTS credits</td>
</tr>
<tr>
<td><strong>Module representative:</strong></td>
</tr>
<tr>
<td>Prof. Dr. Mark. O. Sellenthin</td>
</tr>
<tr>
<td><strong>Lecturers:</strong></td>
</tr>
<tr>
<td>Prof. Dr. Mark. O. Sellenthin / assistant lecturers</td>
</tr>
<tr>
<td><strong>Literature list (latest editions):</strong></td>
</tr>
<tr>
<td>Schwarze: Mathematik für Wirtschaftswissenschaftler, Band 1, 2 and 3, latest edition</td>
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Quality Management

<table>
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<th>Module</th>
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<td>BEQMA</td>
<td>150 h</td>
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</table>

**Module used in (degree program):**
- ☒ Bachelor's degree program: Business Administration
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- ☐ 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 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**
<table>
<thead>
<tr>
<th>Case studies and practical cases on quality management</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Teaching formats</strong></td>
</tr>
<tr>
<td>Seminar-like class with interactive presentation and discussion elements as well as exercises</td>
</tr>
<tr>
<td><strong>Requirements</strong></td>
</tr>
<tr>
<td><strong>Formal:</strong> no requirements</td>
</tr>
<tr>
<td><strong>Content:</strong> no requirements</td>
</tr>
<tr>
<td><strong>Forms of examination</strong></td>
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<tr>
<td>Written exam</td>
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<tr>
<td><strong>Requirements for the award of credits</strong></td>
</tr>
<tr>
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</tr>
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</tr>
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<td>Weighted according to the number of ECTS credits</td>
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</table>

<table>
<thead>
<tr>
<th>Module representative:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Prof. Dr. Bert Leyendecker</td>
</tr>
<tr>
<td>Lecturers:</td>
</tr>
<tr>
<td>• Assistant lecturers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Literature list:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Bräkling, Oidtmann: Kundenorientiertes Prozessmanagement. expertverlag</td>
</tr>
<tr>
<td>• DIN EN ISO 9000:2008; Beuth Verlag</td>
</tr>
<tr>
<td>• DIN EN ISO 9001:2008; Beuth Verlag</td>
</tr>
<tr>
<td>• DIN EN ISO 9004:2000; Beuth Verlag</td>
</tr>
<tr>
<td>• DIN EN ISO 19011: Beuth Verlag</td>
</tr>
<tr>
<td>• Kamiske; Qualitätsmanagement von A bis Z, Hanser Verlag</td>
</tr>
</tbody>
</table>
# Regional and International Networks

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>BERIN</td>
<td>150 h</td>
<td>5</td>
<td>3rd or 4th semester</td>
<td>At least 1x per academic year</td>
<td>1 semester</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar</td>
<td>3 semester hours / 48 h</td>
<td>86 h</td>
<td>30 students</td>
</tr>
<tr>
<td>Tutorial</td>
<td>1 semester hour / 16 h</td>
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</table>

### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- 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 be able to contextualize the regional dimension in general economic theory and economic policy and know the main growth factors at the regional level. Students will learn about the importance of innovations and networks for economic development.

### Skills
Acquisition of technical expertise and methodological skills

### Content
- Basic issues, methods, and subject matter of regional, innovation and network economics
- Regional growth theories: overview of the main approaches
- Innovations and networks as drivers of growth: introduction to innovation economics
- Mechanisms that promote innovation and networks: innovation policy

### Tutorial
Case studies and practical cases on regional and international networks

### 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 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. Mark Sellenthin

### Lecturers:
- Prof. Dr. Mark Sellenthin

### Literature list (latest editions):
- Eckey: Regionalökonomie, Gabler Verlag.
- Heinemann, Hagen, Mohl, Osterloh & Sellenthin: Die Zukunft der EU-Strukturpolitik, Nomos Verlag.
- Pindyck, R. & Rubinfeld, D.: Mikroökonomie, Pearson, Munich.
- Herrmann-Pillath, C.: Grundriss der Evolutionsökonomik, UTB.
- Weise, Brandes, Eger & Kraft: Neue Mikroökonomie, Physica-Verlag, Heidelberg.
# Rhetoric and Presentation Techniques

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
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<tr>
<td>RHETO</td>
<td>150 h</td>
<td>5</td>
<td>3rd or 4th semester</td>
<td>1 x per academic year</td>
<td>1 semester</td>
</tr>
</tbody>
</table>

## Course components
- Seminar: 3 semester hours / 48 h, 1 semester hour / 16 h
- Tutorial: 86 h

## Planned group size
- 30 students

## Teaching language
- German

## Module used in (degree program)
- Bachelor's degree program: Business Administration
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- 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
1. **Rhetoric**
   - Basics, components, regularities, effects on oneself and others, stylistic devices, rhetoric mistakes, dealing with difficult situations, digression: voice training
2. **Presentation technique/s**
   - Analysis of addressees, planning of media use, goal setting, visualization
3. **Feedback**

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

**Teaching tools:** 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
<table>
<thead>
<tr>
<th>Requirements</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Formal:</strong> no requirements</td>
<td></td>
</tr>
<tr>
<td><strong>Content:</strong> no requirements</td>
<td></td>
</tr>
</tbody>
</table>

| 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 |

<table>
<thead>
<tr>
<th>Module representative:</th>
<th>Prof. Dr. Christian Lebrenz</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturers:</td>
<td>Assistant professors, assistant lecturers</td>
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</table>

<table>
<thead>
<tr>
<th>Literature list (latest editions):</th>
<th></th>
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</table>
# Key Skills for Young Professionals

<table>
<thead>
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<th>Module</th>
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**Module used in (degree program)**

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- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

**Learning outcome / skills**

After successfully completing the module, students will know their social and personal skills and be able to place them in a professional context. Based on the broad knowledge base acquired in the course, they will be able to take personal responsibility and actively shape their studies and career start. Among other things, students will be equipped with the techniques and an overview to optimize their course of study according to their goals.

**Contents**

The workshop has a modular structure. The content is based on the personal skills required for the start of the students' careers. These skills include: strategic and analytical skills, networking, and self-promotion.

Each lecture is a self-contained unit and covers varying topics.

I. Abstract thinking  
II. Analytical thinking  
III. Feedback  
IV. Creativity techniques  
V. Motivation  
VI. Networking  
VII. Presentation  
VIII. Self-management
IX. Self-promotion
X. Social skills
XI. Ability to work in a team

**Tutorial**
Case studies, practical cases, and group work

**Teaching tools:** Virtual, synchronous and asynchronous presentations (screencasts, podcasts, etc.), text analysis, self-tests, case studies/exercises individually and in teams, groups and the entire class, market analysis.

**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**
Portfolio (cross-thematic)

**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)**
- Further literature will be specified on a case-by-case basis.
Taxes III (Tax Code and Value Added Tax)

<table>
<thead>
<tr>
<th>Module</th>
<th>BEST2</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
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**Course components**

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**Teaching language**

Compulsory for the students of the “Business Administration – Taxes Dual” program

**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 (compulsory)
- Bachelor's degree program: Business Administration (Part-time) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic 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

## 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: Unternehmensteuern  
- Kortschak: Lehrbuch Umsatzsteuer  
- Helmschrott/Schaieberle/Scheel: Abgabenordnung
# Economic Geography

<table>
<thead>
<tr>
<th>Module</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency offered</th>
<th>Duration</th>
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<tbody>
<tr>
<td>BEGEO</td>
<td>150 h</td>
<td>5</td>
<td>3rd or 4th semester</td>
<td>Each semester</td>
<td>1 semester</td>
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<thead>
<tr>
<th>Course components</th>
<th>Contact time</th>
<th>Independent study</th>
<th>Planned group size</th>
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<tbody>
<tr>
<td>Seminar</td>
<td>3 semester hours / 48 h</td>
<td>86 h</td>
<td>30 students</td>
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<tr>
<td>Tutorial</td>
<td>1 semester hour / 16 h</td>
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<tbody>
<tr>
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### 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) “VWA” (business science degree)
- Bachelor's degree program: Marketing and International Business
- Bachelor's degree program: SME Management
- Bachelor's degree program: Civil and Industrial Engineering
- Bachelor's degree program: Industrial Engineering
- Bachelor's degree program: Industrial Ceramic Engineering

### Learning outcome

The course aims to provide students with a geographical perspective on global economic structures and processes in order to understand and critically analyze economic relations and economic action. After completing the module, students should be able to independently obtain data and information and use them to develop their own analyses of economic-geographic problems.

### Skills

Communication skills, conversational skills, conflict resolution, critical thinking skills, self-reflection. Acquisition of technical expertise and methodological skills as well as social skills.

### Contents

The course focuses on the development of the global economy. For this purpose, students will first receive an introduction to the basic concepts and issues of economic geography. Topics include the choice of the business location, theories on globalization, international trade, global value chains, multinational corporations as well as trade and the environment.

### Tutorial

Case studies and practical cases on economic geography

### Teaching formats

Seminar-like class with interactive presentation and discussion elements as well as exercises
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<th>Requirements</th>
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<td>Isabell Goebel</td>
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<table>
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