



## Faculty of Society and Economics

### Academic Guide for Exchange Students - Winter Semester 2026/27



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## Important Information – how to choose your modules

This guide contains information about the courses that are available to exchange students in **Winter Semester 2026/27** on the five English language bachelor programs offered at the Faculty of Society and Economics:

- International Business and Management
- International Relations
- Gender and Diversity
- International Taxation and Law
- Sustainable Tourism.

Please **use this guide only** to choose your courses and not the module handbooks on our website. This is because our study programs have been reaccruited. So, the old study program versions are gradually being phased out and the new ones phased in. Also, the English language version of the Sustainable Tourism program started in the academic year 2025/26 and is gradually being phased in. So, in Winter Semester 2026/27, 1<sup>st</sup> and 2<sup>nd</sup> year modules are available in English for this program.

If you want to take modules from our German language bachelors' program Early Childhood Education (B2 German required) or from our English language masters' programs Economics and Finance or Sustainable Development Management, please contact me for information about available modules: [anne.tempel@hochschule-rhein-waal.de](mailto:anne.tempel@hochschule-rhein-waal.de)

The guide firstly provides you with an overview of the available courses. It then gives you the detailed course descriptions and prerequisites.

When choosing your courses (modules and electives) from this guide, please follow these instructions:

- You can take a **maximum of 30 ECTS** per semester. If your home university does not require you to take 30 ECTS, we strongly advise you to take less.
- Choose **one main study program** in this guide.
- It is possible to take **up to two** modules or electives from a second study program. But you cannot combine courses from more than two study programs within the faculty
- You **cannot combine** any modules and electives from the Faculty of Society and Economics with modules and electives from other Faculties.

- You can choose modules and electives from a study program which is different from the study program you are taking at your home university. However, if you do so, **choose modules from the 1<sup>st</sup> year only and electives from the 2<sup>nd</sup> and 3<sup>rd</sup> years, if these electives do not have prerequisites.**
- Some modules and electives **have prerequisites**. You will find these in the overviews and course descriptions. Please make sure that you read these carefully and make sure that you fulfil them.
- To give you a wide choice of modules and electives, we allow you to combine modules and electives from different levels of one study program (i.e. 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> year) and to combine modules and electives from two different programs. Please note that if you do so, your learning agreement before mobility **will be approved subject to timetables**. As teaching timetables are published after I sign your learning agreements before mobility, I cannot guarantee at that time that there will be no timetable clashes. However, you have the first five weeks of semester to make any changes you want or need to make to your learning agreement. If you choose all of your modules/electives from one level of one study program, there will be no timetable clashes.
- We offer a special module for exchange students: “Introduction to German Society, Economics and Politics”. This is taught in English and is accredited with 5 ECTS. We **require all** exchange students studying at the Faculty of Society and Economics to take this module. You can find more details on page 5.

If you have any questions, please contact me by [email](#).

We are looking forward to welcoming you to Kleve for your semester abroad at the Faculty of Society and Economics!

Dr. Anne Tempel  
Academic Exchange Coordinator  
Faculty of Society and Economics

# **Special Module for Exchange Students: Introduction to German Society, Politics and Economics**



Learn more about Germany during your semester abroad!

This module is a series of key lectures by professors from the Faculty of Society and Economics introducing you to Society, Politics and Economics in Germany. It consists of lectures on:

- Key facts about German politics
- Key features of the German business system
- Places and Cultures in Germany

It can also involve an excursion, for example to the State Parliament of North-Rhine Westphalia or a regional company.

The module is taught in English and is worth 5 ECTS.

International Business and Management						
each module = 5 ECTS						
prerequisites in red						
YEAR 1	IBM 1 6201	IBM 1 6203	IBM 1 6349	IBM 1 6245	IBM 1 6246	IBM 1 6102
	Introduction to Business Administration	Business Mathematics	Research Skills	Business IT: Principles and Applications	Human Resource Management and Organisational Behaviour	Introduction to Economics
						Knowledge of maths
YEAR 2	IBM 3 6247		IBM 3 6211		IBM 3 6248	
	Finance		International Accounting		Digital Transformation and Business Innovation	
			Knowledge of accounting		Interdisciplinary Project	
					Limited places	
	Electives					
	IBM 3 6262	IBM 3 6231	IBM 3 6230	IBM 3 6229	IBM 3 6232	IBM 3 6036
	International Marketing	International Human Resource and Diversity Management	Competition and Regulation	Social Structure Analysis	Economics of Digital Markets	Foreign Language (English or German)
	Knowledge of marketing	Knowledge of HRM and organisational behaviour			Knowledge of economics	
YEAR 3	IBM 5 6221		IBM 5 6222		IBM 5 6223	
	Business Analysis		International Economics		Digitalisation in Business	
	Advanced knowledge of finance and accounting		Basic knowledge of economics		Project – Business Planning	
					Suitable for advanced business students only; limited places	
	Electives					
	IBM 5 6228	IBM 5 6229	IBM 5 6230	IBM 5 6231	IBM 5 6036	
	Behavioural Economics	Social Structure Analysis	Competition and Regulation	International Human Resource and Diversity Management	Foreign Language (English or German)	
	Knowledge of microeconomics and game theory			Knowledge of HRM and organisational behaviour		

International Relations						
(each module = 5 ECTS)						
prerequisites in red						
YEAR 1	IR 1 6141	IR 1 6102	IR 1 6101	IR 1 6104	IR 1 6142	IR 1 6143
	Introduction to International Relations	Introduction to Economics  Knowledge of maths	Theories of International Relations	Introduction to Statistics	The State and its Institutions	Constitutional Law (with academic writing)
YEAR 2	IR 3 6113	IR 3 6147	IR 3 6115	IR 3 6148	IR 3 6117	IR 3 6118
	International Economics  Knowledge of economics	Sustainability and Resource Conflicts	Peace and Security Policy  Basic knowledge of international relations	Society and Culture	Public International Law  Knowledge of constitutional law	Inter-disciplinary Project  Limited places
YEAR 3	IR 5 6123		IR 5 6124		IR 5 6035	
	Foreign Policy Analysis and Policy Advice  Knowledge of international relations theories		Globalisation and the State  Basic knowledge of microeconomics		Behavioural Decision Making  Basic knowledge of game theory	
	Electives					
	IR 5 6129	IR 5 6130	IR 5 6131	IR 5 6032	IR 5 6036	
	Industrial and Growth Policy	Current Issues in International Law  Knowledge of public international law	International Gender Studies	International Market Research/ Campaign Management  Knowledge of quantitative research methods	Foreign Language (English or German)	

Gender and Diversity						
(each module = 5 ECTS)						
prerequisites in red						
YEAR 1	GD 1 6001	GD 1 6002	GD 1 6003	GD 1 6004	GD 1 6005	GD 1 6006
	Gender History and Women's Movements	Basics of Sociology	Introduction to Gender and Diversity Studies	Basics of Business Administration and Economics	Basic Methods	Globalisation and Social Change
YEAR 2	GD 3 6013	GD 3 6014	GD 3 6015	GD 3 6016	GD 3 6017	GD 3 6018
	Education	Integration and Inclusion	International Human Resource and Diversity Management	Cultural Sociology and Cultural Studies	International Institutions and Politics	Project
Limited places						
YEAR 3	GD 5 6023		GD 5 6024		GD 5 6025	
	Diversity, Body and Queerness		Advanced Quantitative Research Methods		Gender Mainstreaming and Antidiscrimination	
			Knowledge of quantitative and qualitative methods			
	Electives					
	GD 5 6032	GD 5 6033	GD 5 6034	GD 5 6035	GD 5 6036	
	International Market Research/ Campaign Management	(Dis)ability Studies	Social Policy and Labour Market Policy	Behavioural Decision Making	Foreign Language (English or German)	
	Knowledge of quantitative methods			Knowledge of game theory		

International Taxation and Law						
(each module = 5 ECTS)						
prerequisites in red						
YEAR 1	TL 1 6345  Introduction to Business Administration	TL 1 6203  Business Mathematics	TL 1 6346  Civil Law and Corporate Law	TL 1 6303  General Introduction to Tax Law	TL 1 6347  Value Added Tax, Indirect Taxes and Customs Duties	TL 1 6348  Bookkeeping and DATEV
YEAR 2	TL 3 6314  Transfer pricing  Knowledge of finance and accounting	TL 3 6104  Introduction to Statistics	TL 3 6350  Introduction to IFRS and Balance Sheet Analysis  Knowledge of management accounting and financial accounting	TL 3 6314  Interdisciplinary Project  Limited places		
YEAR 3	TL 5 6320  Business Analysis  Advanced knowledge of finance and accounting	TL 5 6322  Project in International Taxation  Limited places	Electives			
			TL 5 6328  Auditing and Corporate Governance  Knowledge of basics of business administration, bookkeeping, corporate law, financial accounting	TL 5 6036  Foreign Language (English and German)		

<b>Sustainable Tourism</b> (each module = 5 ECTS) prerequisites in red						
YEAR 1	ST 1 6440  Basics of Sustainable Tourism	ST 1 6441  Introduction to Sustainability: Scientific Foundations and Trans-formational Practice	ST 1 6442  Basics of Business Administration and Accounting	ST 1 6443  Introduction to Applied Information Technology	ST 1 6444  Basics of Economics	ST 1 6445  Basics of Scientific Working
YEAR 2	ST 3 6452  Sustainable Marketing and Customer Behaviour  Basic knowledge of marketing	ST 3 6453  Mobility and Tourism  Basic knowledge of tourism	ST 3 6454  Applied Management	ST 3 6455  Sustainability Accounting and Reporting  Basic knowledge of accounting	ST 3 6456  Change Management for Resilient Destinations  Basic knowledge of geography	ST 3 6118  Inter-disciplinary Project  Limited places

# International Business and Management

## Course Descriptions

### IBM 1 6201 Introduction to Business Administration

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Explain the characteristics of business administration by exploring primary and support activities of Porter's Value Chain in order to foster a holistic understanding on the broad scope of business administrations, including its various functions and roles in organisations.
- Outline the organisational context within which businesses operate with a model of organisation environments to facilitate the connection between internal and external factors that may influence the operational dynamics within different business environments.
- Gain an overview of strategic management with the strategic management framework to align long-term business strategies with organisational goals and operational activities.
- Examine different types of organisational structures in order to understand and explain their influence on strategy formation, decision-making and operations.
- Explore the foundational principles of business management, including financial management, to explain how they underpin effective organisational operations.
- Perform a value chain analysis and discuss various activities that businesses can do to create value and gain competitive advantages.
- Foster critical thinking skills through discussions that encourage individuals to apply their understanding of business conduct across various scenarios.
- Stay updated with current trends and challenges in business administration, such as sustainability, technological advancements, and globalization to be prepared for continuous changing environment within the fields of applied sciences.

#### Content:

- Business administration as a science and in practice
  - Core business functions (general management and organisation, HR management, operations, marketing, finance, financial and managerial accounting) and their interdependencies
  - Porter's Value Chain
- 

### IBM 1 6203 Business Mathematics

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Cannot be combined with TL 1 6203 Business Mathematics**

#### Learning Outcomes:

Upon successful completion of the module, students will be able to:

- Understand and apply mathematical tools in order to calculate key figures required for analysis and decision making in the areas of economics, business and taxation.
- Illustrate standard economic issues with mathematical models.
- Apply relevant mathematical approaches to finance and accounting problems.

#### Content:

The following core mathematical concepts relevant to economics, business management and taxation will be covered:

- Functions of one or more variables (coordinates and graphs, basic rules of algebra, fractions, powers, roots, indexes, logarithmic and exponential functions)
  - Linear, non-linear and simultaneous equations
  - Financial mathematics (percentage, change, simple and compound interest, annuity, net present value, internal rate of return)
  - Differentiation (basic rules, product rule, quotient rule, chain rule, partial derivatives)
  - Unconstrained and constrained optimization problems (maximum and minimum, substitution method, Lagrange multiplier)
  - Integration (basic rules, area under a curve, definite integral, product and substitution rule)
  - Matrix algebra (addition and subtraction, multiplication, equation systems, determinants, inversion)
- 

## **IBM 1 6349 Research Skills**

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Define fundamental principles of research skills to identify different problems in business sector.
- Distinguish primary and secondary sources of data to utilize already existing and primary research methods.
- Differentiate qualitative and quantitative research methods to gain competencies in collecting data from both perspectives.
- Collect primary data by interviews and surveys to practice research skills and apply them in relevant industry sector for problem solving.
- Cite sources according to academic standards.
- Write an academic research report to exercise writing skills.

#### Content

- Introduction to research
  - Sources of research topics and ideas
  - Formulating research aims and objectives
  - Developing a conceptual framework
  - Writing a research proposal
  - Primary and secondary data sources
  - Qualitative research
  - Quantitative research
  - Data collection methods
  - Data analysis and interpretation
  - Report writing skills
- 

## **IBM 1 6245 Business IT: Principles and Applications**

**1<sup>st</sup> year module; Winter Semester; 4 contact hour per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Articulate the significance of IT in modern digital transformation by analysing its historical and present-day applications to assess its evolving role in business.

- Differentiate between data and information by employing basic networking and database concepts to effectively manage and utilize data in a business context.
- Differentiate between different types of software and hardware by studying computer architecture and software categories to understand the interplay between software and hardware platforms.
- Evaluate the integration of IT in business processes by exploring corporate IT functionalities and the potential of emerging digital technologies to enhance business operations.
- Create basic applications by utilizing foundational programming techniques to obtain first experiences in the world of coding.
- Describe the core principles of AI by examining its applications and relationship with other digital technologies to engage in informed discussions about the evolving role of AI in business and society.
- Identify potential cyber vulnerabilities by applying foundational information security principles to draft preliminary security strategies.
- Collaboratively produce basic digital projects by leveraging varied software tools, to translate theoretical knowledge to tangible digital outcomes and experience digital collaboration.

### Content

The module introduces the fundamentals of IT. It bridges the gap between core digital principles and hands-on software applications, equipping students with both theoretical insights and practical skills for the digital business landscape.

- Digital Foundations: Introduction to the pivotal role of Information Technology in steering digital transformation.
  - From Data to Information: Basics of Networking & Databases
  - Software & Hardware: The interplay between software and hardware, including an introduction to computer architecture and software types.
  - Business IT & Modern Technologies: Grasping the functionalities of corporate IT, its role in operations, and the implications of emerging technologies like cloud computing, IoT, and blockchain.
  - Programming Fundamentals: Introduction to the basics of programming, complemented by foundational web/app development insights.
  - Artificial Intelligence: Conceptual foundations, core concepts and business applications of AI.
  - Cyberthreat & Information Security: Addressing the risk of cyber threats and the importance of data protection and information security systems.
  - Applied Software in Action: Hands-on engagement with practical applications, from mastering MS Office and AI tools to low-code development and first steps into scripting and programming.
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## **IBM 1 6246 Human Resource Management and Organisational Behaviour**

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

After successful completion of the module, students will be able to:

Explain the HRM process by describing the most typical activities of HR departments to foster an understanding of the alignment of activities for designing change management processes.

- Cite a diverse range of terms across various activities within the HR management process to leverage their existing familiarity with HR vocabulary and the specific language associated with HR functions in an organisation.
- Compare various designs of typical HR functions (e.g. recruiting, onboarding, training and development) and their influence on organisational outcomes by applying the knowledge of HR cases in order to enhance students' abilities in making informed decisions when crafting HR strategies and processes.
- Assess the quality of figures by interpreting terms and their connections, dependencies and relationships.
- Distinguish between operative and strategic activities of HRM to guide the decision-making on aligning HR efforts and allocating resources effectively.

- Develop ideas about various internal or external factors influencing HR tasks in order to gain a comprehensive understanding of the systemic nature of the field of study.
- Gain insight into distinct roles within teams and leadership behaviour by applying team and leadership models to self-reflect and assess one's own and others' roles in teams, fostering effective teamwork and collaboration.

#### Content

The course teaches students the need for Human Resource Management (HRM) within national and international companies and introduces into basic concepts and selected models of Business Psychology and Organisational Behaviour with a focus on topics which are relevant for HRM. The course takes a broad view on human resources while introducing the current methods, policies and practices. Main topics to be covered include:

- Roles, goals, challenges and strategic planning of HRM
  - Activities and implementation of HRM
  - HRM across different organizational structures
  - Recruitment and selection processes
  - On-boarding and off-boarding
  - Leadership types and styles development
  - Performance measurement and appraisal
  - Motivation and incentive mechanisms
  - Teamwork and internal relations
  - Compensation, rewards, and fringe benefits
- 

## **IBM 1 6102 Introduction to Economics**

**1<sup>st</sup> year module; Winter Semester; 6 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of Maths. Cannot be combined with IR 1 6102 Introduction to Economics**

#### Learning Outcomes

Upon successful completion of the course, students will be able to:

- Describe the basic mechanisms at work in the economic system at micro and macro level.
- Illustrate the theoretical foundations of demand and supply, the role of consumers, producers and the public sector, especially in the context of monetary markets and macroeconomic framework.
- Discuss and compute different means and measures affecting the economy in the short- and long-run.
- Interpret and relate theories to individuals as they try to maximize their utility, to businesses that try to maximize profits and to the whole of society as it attempts to use its scarce resources efficiently.
- Solve simple diagrammatic and algebraic models in micro- and macroeconomics and to identify as well as analyse and develop applications and transfer of these models to real cases.

#### Content

- Basic microeconomic concepts, tools and theoretical foundations (economic principles, supply and demand, economics of the public sector, production costs and the organisation of markets, economics of factor markets, consumer preferences and budget constraints, Market Equilibrium and Elasticity, the role of pricing and principal-agent problems)
  - Basic macroeconomic concepts, tools and theoretical foundations (macroeconomic accounts and data, the goods market, monetary markets and policy, labour market and unemployment, aggregate supply and demand, short-run fluctuations, long-run economic development, analysis of economic policies)
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## IBM 3 6247 Finance

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

The module is intended to familiarise the students with the basic principles of corporate finance. Students will learn the most important concepts related to investment, financing and valuation. The module teaches students fundamental topics, such as investment decision rules, cost of capital, financial valuation, risk and optimization of capital structure. By the end of the module, students will be able to apply the techniques they have learned to real-life situations. They will gain a better understanding of the underlying norms of decision-making in the area of finance and a first understanding of cultural differences that are particularly relevant for managers working in multinational corporations. They will also be enabled to critically reflect on existing paradigms, such as the shareholder value approach, and be introduced to behavioural and experimental finance as complementary approaches to traditional finance.

### Content

Main topics to be covered include the following:

- Introduction to corporate finance
  - International finance
  - Financial statement analysis
  - Arbitrage and financial decision making
  - Time value of money
  - Investment decision rules
  - Fundamentals of capital budgeting
  - Valuing bond, stocks
  - Capital markets and the pricing of risk
  - Capital asset pricing model
  - Capital structure
  - Introduction to behavioural and experimental finance
- 

## IBM 3 6211 International Accounting

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of accounting**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Gain a basic understanding of financial reporting in accordance with IFRS in order to comprehend the importance of the financial reporting function for the company.
- Apply selected standards to prepare financial statements in accordance to IFRS.
- Critically evaluate IFRS standards from the perspective of preparers of reports but also from the perspective of users of financial statements in order to assess the quality and limits of information reported in financial statements.
- Apply the Conceptual Framework and the IFRS Standards to select new simple cases in teams and are able to defend their positions in order to solve basic financial reporting problems not explicitly covered by a standard.
- Gain an understanding of the importance of IFRS-reporting for capital markets in order to acknowledge the requirement for ethical and professional standards for accountants.
- Understand and evaluate the key differences between IFRS rules and principles and German GAAP in order to assess the impact of different accounting standards on financial statements.

### Content

- Introduction to International Financial Reporting: Development from national to global accounting standards, organizational set up of the IASB, process of standard development
  - IASB's conceptual framework
  - Financial statement presentation
  - Recognition and measurement of financial statement elements: tangible and intangible fixed assets, inventories, financial assets, liabilities, equity
  - Cash flow statements
  - Other reporting tools (segment reporting, non-financial information etc.)
- 

## **IBM 3 6248: Digital Transformation and Business Innovation**

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Analyse historical milestones by studying the phases of digital transformation to contextualize current and future business scenarios.
- Design user-focused business ideas by understanding the nature of digital customer relationships to enhance market adaptability and user experiences.
- Apply creative methodologies by exploring the overlap of creativity and technology to develop innovative digital solutions.
- Craft digital business models by understanding the balance between digital initiatives and long-term business practices to ensure business sustainability and adaptability.
- Model and refine the value stream by grasping operational efficiency concepts to translate them into value delivery mechanisms.
- Practice agile methodologies by learning the principles of agile collaboration to enhance team productivity in digital settings.
- Evaluate data-driven insights by understanding the strategic and ethical implications of data to develop business strategies.
- Synthesize a comprehensive digital business proposal by integrating their learned concepts and skills to create and pitch a viable digital product or service.

### Content

The module delves into the transformative role of digital practices in today's business landscape. Through theory and hands-on projects, students learn to design customer-centric digital strategies and develop innovative business solutions.

- Usage of Excel for applied research
- Evolution of Digital Transformation: Introduction to the evolution and key moments in digital transformation
- User Centricity: Examination of the digital user's growing importance and the redefined nature of customer relationships.
- Digital innovation: Exploration of the role of creativity and creative methods in shaping new digital solutions.
- Strategies & Business Models: Understanding the balance between digital initiatives and long-term business models and the role of strategy in the digital world.
- Digital Value Creation: Delineation of value streams, business process modelling, and the significance of value stream mapping.
- Harnessing Data for Businesses: Strategic data utilization, ethical data considerations, and the implications for business development.
- Agile Collaboration & Team Dynamics: Introduction to the principles of agile methodologies and the essence of effective team dynamics in digital projects.
- Hands-On Digital Business Development: The comprehensive process of conceptualizing, strategizing, pitching and launching a digital product or service.

## IBM 3 6118 Interdisciplinary Project

**2<sup>nd</sup> year module; Winter Semester; 2 contact hours per week; 5 ECTS**

**Limited places. Please note that although this module is offered in several study programs, it is only possible for you to take one interdisciplinary project per semester.**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Independently and collaboratively conduct interdisciplinary project work by integrating perspectives from different academic disciplines.
- Apply project management principles to plan, execute, and evaluate interdisciplinary projects in diverse teams.
- Analyse complex topics from multiple academic and professional viewpoints, critically assessing relevant stakeholders and their roles.
- Develop innovative solutions for interdisciplinary challenges by synthesizing insights from various fields.
- Present and communicate project outcomes effectively to different audiences, using appropriate methods and formats.
- Reflect on their own role and contributions within interdisciplinary teamwork, demonstrating adaptability and problem-solving skills.
- Address ethical considerations and cultural perspectives relevant to interdisciplinary work.
- Develop transferable skills in project management, strategic thinking, and communication, fostering career readiness in international, public, and private sectors.

### Content

- Theoretical and practical aspects of interdisciplinary project management, including key challenges and strategies
  - Exploration of interdisciplinary collaboration: advantages, barriers, and techniques for effective teamwork
  - Choice of thematic projects: students select from a range of projects that vary in academic focus and practical application
  - Hands-on project work: small teams conduct independent research, develop solutions, and implement project plans
  - Stakeholder engagement: understanding and addressing different perspectives, interests, and roles in interdisciplinary projects
  - Presentation and reflection: students communicate findings, receive peer and instructor feedback, and critically assess their project experiences
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## IBM 3 6262 International Marketing

**2<sup>nd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of marketing**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Identify international marketing mix and new market opportunities businesses can apply for expansion to international markets.
- Analyse international competitive markets by comparing different international markets and trends in building successful marketing strategies.
- Categorise international target markets to anticipate the opportunities to expand to international markets by appealing to specific target customer groups.
- Differentiate international marketing strategies for entering foreign markets to identify the most profitable internationalization strategy.

- Create/design a specific marketing mix for an international product/service/brand using digital marketing strategies.

#### Content

- Introduction to international marketing
  - Environmental analysis
  - International marketing strategies
  - International brand perception and customer analysis
  - International market segmentation
  - International positioning
  - Current and future trends in internationalization
  - Digital marketing strategies in international markets
  - Creation of International Marketing Plan
- 

## **IBM 3 6231 International Human Resource and Diversity Management**

**2<sup>nd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of human resource management and organisational behaviour**

**This elective cannot be combined with the 3<sup>rd</sup> year elective IBM 5 6231 International Human Resource and Diversity Management or with the 2<sup>nd</sup> year module GD 3 6015 from the Gender and Diversity program as they are too similar in content.**

#### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Classify organisations according to their international business activities.
- Detect problems and areas of responsibility for HR departments in international organisations.
- Integrate key activities of international HRM (e.g., expatriate management) into the context of HRM.
- Connect an increase of internationalisation of organisations with an increase of diversity related issues.
- Transform strategic diversity and international HR objectives into functional and operational goals.
- Formulate strategies and objectives of Diversity Management within different levels of organisational goal hierarchies.
- Utilise instruments of Diversity Management.
- Utilise instruments of strategic Management to foster diversity and internationalisation of organisations.
- Understand the opportunities and limits of international HR and Diversity Management.
- Identify issues and challenges of international HR and Diversity Management.
- Assess potential solutions to issues of international HR and Diversity Management.

#### Content

- International businesses and multinational enterprises (MNEs)
  - Strategic aspects of International Human Resource Management
  - Organisational aspects of Human Resource Management
  - International recruiting
  - Expatriate management
  - International development and training
  - International performance management
  - Diversity management in Germany and internationally
  - Legal basis of diversity management
  - Key issues of diversity management
  - Strategic and operational Diversity Management
-

## IBM 3 6230 Competition and Regulation

**2<sup>nd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**This elective cannot be combined with the 3<sup>rd</sup> year elective IBM 5 6230 Competition and Regulation as these electives are too similar.**

### Learning Outcomes

This course is designed to provide students with a comprehensive understanding of competitive strategies and rules for fair competition. Students will understand the principles, economic rationale and recent developments in competition policy and market regulation. Students are sensitized to the limits of competitive strategies and the beginning of anti-competitive illegal strategies. They understand which business models are based on or have been made possible by state intervention and which business opportunities result from this. Students will be able to:

- Develop the ability to analyse markets, identify strategies to establish market entry barriers and anti-competitive practices, and understand business implications of regulatory interventions by government agencies.
- Learn about managerial implications and be sensitised about the sometimes fine-line between tough competition and anti-competitive behaviour
- Apply theoretical knowledge to real-world scenarios and critically evaluate them.
- Explore the wider economic and political implications as well as the ethical dimensions, considering factors such as fairness, consumer rights and sustainability.
- Gain a basic understanding of the economics of digital markets, in particular tendencies towards monopoly ("winner takes all" characteristics) and how competition policy and market regulation can contribute towards a competitive level-playing field in such markets.
- Acquire interdisciplinary skills, particularly in the interplay of economics, management and law.

### Content

Economists emphasise the importance of competition due to its positive impact on economic efficiency, consumer welfare, innovation, and overall economic well-being. In market economies, competition policy and regulatory measures play a crucial role in encouraging fair competition, deterring anti-competitive practices, and guaranteeing a level playing field for both businesses and consumers. There are more than 140 countries worldwide (as of 2020) with competition laws in place. The economic integration has facilitated the formation of cartels and anti-competitive practices on an international level. Mergers, acquisitions and joint ventures often have an international dimension, are subject to merger control and must not be completed before clearance by (often multiple) antitrust authorities. Competition policy and market regulation influence economic interactions between multinational companies and trade relationships between nations. This module explores key economic theories surrounding competition policy and market regulation and their managerial implications. It considers recent developments in economic thought and policymaking. In particular, the following topics will be covered:

- Benefits of competition (incl. classroom game)
  - Agreements which restrict competition (incl. classroom computer experiment)
  - Competitive strategies and abuse of market dominance (incl. Harvard vs. Chicago debate)
  - Merger control (incl. discussion on consumer vs. welfare standards)
  - State aid control (incl. "national" or European champions" debate, competitive neutrality and EU Foreign Subsidies Regulation)
  - Traditional monopoly regulation and the "wave of liberalization" differences liberalization, deregulation & privatisation, regulatory induced business models)
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## IBM 3 6229 Social Structure Analysis

**2<sup>nd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**This elective cannot be taken in combination with the 3<sup>rd</sup> year elective IBM 5 6229 Social Structure Analysis as these electives are too similar.**

### Learning Outcomes

After successful completion of the module, students will be able to:

- Understand basic concepts and theories of social inequality as well as social stratification and they will be able to apply these to case studies in order to analyse the social conditions under which individuals in a given society live and how social structures have an impact on individuals' opportunities and experiences.
- Understand that different forms of inequality intersect and reinforce one another. Specifically, they will be able to understand how class, 'race'/ethnicity, gender, age and other determinants of social inequality intersect in the structure of a given society.
- Understand how ranking systems based on categories like wealth, gender, 'race'/ethnicity, or age form important structural features of society. They will be able explain to which extent the distribution of power and resources is related to these structures in society.
- Read statistical data and apply theories of social inequality on case studies.

These insights and competences will enable students to understand, what motivations and orientations individuals have, for example future clients or customers of businesses as well as employees. Based on this, products and services can be developed in a better way and the interests of employees are better understood and can be considered in the development of a company's strategies:

- Research, structure and analyse information, recognise interrelations and interpret findings on this basis as well as present them.
- Analyse complex questions and tasks with appropriate methods and expert knowledge in a professional way and will be able to come to substantial decisions on these grounds.

These competences will enable students to research, work on and present insights in a systematic way, based on scientific findings:

- Cooperate in a work group, in order to reach defined aims.
- These competences will enable students to develop their skills in cooperation as a core competence in present work places.

### Content

Lecture:

- The lecture gives insight in theories of social inequality and the analysis and measuring of social stratification. Life chances are distributed unequally in society. One important issue of theories of social inequality is to understand to what extent belonging to certain social strata or to social groups determines participation in economy and society.
- Topics are theories of social class, social status, functional stratification, social space and practice, social milieus, theories on the construction of 'race', the construction of gender. Measures of social structure are a further issue.
- Questions raised are: Why does social inequality exist? How is it reproduced? What are dimensions of social stratification and social inequality? How has social inequality developed during time? What are issues of inequality today? How is inequality manifested in a world determined by globalisation and other forms of social change, such as the change of work, migration and the influence of social movements and civil society organisations?
- After learning about basic concepts of social stratification, the intersectionality of inequalities is discussed.
- Measures of social stratification are dealt with. Students learn how social inequality is analysed not only within nation states but also internationally. For example, social milieu studies are referred to, that are also used for marketing issues.

Seminar:

- In exercises students learn about the access of different social groups to resources.

- In working groups, the impact of life events on families of different social groups are being discussed using theories of social stratification and social inequality.

A particular focus is on the intersectionality of social inequalities experienced by families belonging to different social groups.

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## IBM 3 6232 Economics of Digital Markets

**2<sup>nd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of economics**

### Learning Outcomes

This course is designed to provide students with a comprehensive understanding of the principles underlying digital markets. Upon successful completion of this module, students will be able to:

- Analyse digital markets using fundamental economic concepts.
- Explore the business models of digital platforms.
- Explore the impact of digitalization on traditional economic models.
- Examine the market structures emerging in the digital economy, evaluate the effects of network effects and platform characteristics on market outcomes.
- Analyse the dynamics of competition, innovation, and market power in digital markets.
- Understand possible challenges for market regulation, antitrust, privacy, and consumer protection.

### Content

The course combines lectures, case studies and group discussions to provide a holistic learning experience. Real-world examples will be used to illustrate theoretical concepts, allowing students to develop a nuanced understanding of the economics of digital markets. Topics include:

- Economic foundations of Digital Economics
  - Business Models in Digital Markets
  - Market Structure and Market Dynamics
  - Data and Information Economics
  - Platform Economics
  - Market Regulation and Antitrust Policy in the Digital Economy
  - Data and Consumer Protection in Digital Markets
  - Artificial Intelligence: Opportunities and Challenges for businesses and policymakers
  - Emerging Trends and Future Outlook
- 

## IBM 5 6221 Business Analysis

**3<sup>rd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Advanced knowledge of finance and accounting. This module cannot be combined with TL 5 6320 Business Analysis module as they are too similar in content.**

### Learning Outcomes

This module provides a strong introduction to business analysis, the core tools of financial statement analysis and equity valuation.

- Students will learn how to analyse the organization and design of businesses, identify their key strategies and risk factors and learn how these components drive the value of a business.

- Students will be able to identify different sources of information for the analysis of a business and will be able to read, extract and process information from financial statements for economic decision-making.
- Students will learn different techniques for company valuation, how to critically evaluate these different techniques and how to assess the reliability of valuation results obtained with these techniques.
- Upon completion of the module, students will be able to work in teams and utilise their prior knowledge in order to conduct a critical business analysis, write an equity or credit report and to defend their results.

#### Content

- Strategy and value creation
  - Accounting analysis
  - Financial statement analysis
  - Cash flow-based and earnings-based models for valuation
  - Forecasting cash-flows and earnings
  - Determining discount rates
  - Valuation multiples
- 

## **IBM 5 6222 International Economics**

**3<sup>rd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of economics. This module cannot be combined with the IR 3 6113 module International Economics as they are too similar in content.**

#### Learning Outcomes

Upon successful completion of the module, students will have a better understanding of the motivations for international trade and its consequences on the welfare of national economies. They will be able to analyse and discuss the distributional consequences of economic integration. Furthermore, students will be able to analyse the effects of trade policy instruments with respect to the underlying economic mechanisms and to discuss the validity of such trade policies. They will be able to solve simple diagrammatic and algebraic models of international trade and trade policy and to identify applications of, limitations to, and improvements of these models. Students will be equipped with the knowledge to analyse contemporary issues of international economic relations from the perspective of different theories and to critically evaluate the policy implications and recommendations.

#### Content

- Introduction to basic theories of international trade (standard trade models, effects of economic integration)
  - Analysis of the impact of trade policy instruments such as tariffs, import quotas and export subsidies and discussion of the efficiency of protectionist policies
  - Introduction to the political economy of trade policy
  - Analysis of motivations for, and effects of, international trade agreements, such as the multilateral GATT / WTO and regional agreements, such as the EU or NAFTA
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## IBM 5 6223 Digitalisation in Business

**3<sup>rd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

In the lecture not only basic concepts are explained, but also questions of information management that arise from new digital technologies. Furthermore, fundamental concepts of IT infrastructure and applications are presented in the lecture, which enable students to understand the “IT world” and to communicate with IT experts in business environments. Digital technologies such as artificial intelligence (AI), block chain, or the Internet of Things (IoT) are explained and, depending on the focus, deepened. General principles of IT organizations and various models of IT value creation are introduced and compared. In addition, the essential topics of IT security are covered. The areas covered include, in particular, the aspects of cryptography, signatures (security protocols), authentication (passwords, security tokens, biometrics, and authentication protocols), authorization, accountability, data protection and human factors.

### Content

- IT infrastructure and applications
  - Digital technologies
  - Internet of Things (IoT)
  - Artificial intelligence (AI)
  - Block chain
  - IT security
- 

## IBM 5 6224 Project – Business Planning

**3<sup>rd</sup> year module; Winter Semester; 2 contact hours per week; 5 ECTS**

**Prerequisite: Suitable for advanced business students only, limited places**

### Learning Outcomes

The students will be able to apply their gained knowledge from previous business administration and law modules independently and comprehensively on a specific topic to create their own deliverable. The students will be trained to work in teams to enhance their team player qualification. They will enhance the analytical and their communication/ presentation skills. This project will prepare students for their later projects in companies as well as for jobs in the consulting sector. They will also be prepared to establish their own start-up or become self-employed.

### Content

Students can select from several offered projects which have the focus on business planning. Their topics will be announced in advance so that the students can choose their preferred project. The projects can comprise e.g., the following topics (subject to future changes):

- Start-ups: How to write a business plan
  - Case study (fictive cases analysis)
  - Practical case study to analyse a topic of a local company (real case analysis)
  - Participations in competitions (e.g., Postbank Finance Award, KPMG International Case Competition)
  - Budgeting processes in a company
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## IBM 5 6228 Behavioural Economics

**3<sup>rd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of microeconomics and game theory**

### Learning Outcomes

By the end of this module, students will be familiarised with theoretical concepts of behavioural and experimental economics. Students will be able to differentiate between rational and descriptive economic theories. They will be able to run and analyse experiments related to behavioural economics and finance.

### Content

The module will introduce the students to psychological research on bounded rational behaviour in economics and finance. The classical economic theory is based on the assumption that the decision-maker behaves in a rational, predictable and unbiased manner. Based on experimental results, Kahneman and Tversky criticised the omnipotent rational “homo economicus” as not corresponding to actual human behaviour. A decision-maker often uses heuristics instead of purely (unboundedly) rational reasoning. This class introduces the classical results of behavioural and experimental economics from psychologist as well as of economist. Students will also get the opportunity to design and run their own experiments in the Laboratory of experimental economics.

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## IBM 5 6229 Social Structure Analysis

**3<sup>rd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**This elective cannot be taken in combination with the 2<sup>nd</sup> year elective IBM 3 6229 Social Structure Analysis as these electives are too similar.**

### Learning Outcomes

In this module, the students will:

- Understand basic concepts of social structure and theories of social inequality are the central outcomes of this module.
- Learn about different dimensions of social inequality and how they are interrelated, with a focus on the question of how “race”/ethnicity, class, gender and age intersect in the structure of a given society.
- Learn that ranking systems in society are based on categories like wealth, gender, “race”/ethnicity or age, which form important structural features of society. The distribution of power and resources is related to these structures in society.
- Learn how these social structures have important consequences for individuals’ experiences and opportunities.
- Learn how to read statistical data and how to apply theories of social inequality to case studies.

### Content

In this module, students learn about theories of social inequality and measures of social stratification. The topics covered are theories of social class, social status, functional stratification, social space and practice, social milieus, theories on the construction of “race” and the construction of gender. Measures of social structure are a further issue. Moreover, students work in groups on case studies applying the theoretical approaches they learned about.

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## IBM 5 6230 Competition and Regulation

**3<sup>rd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**This elective cannot be taken in combination with the 2<sup>nd</sup> year elective IBM 3 6230 Competition and Regulation as these electives are too similar.**

### Learning Outcomes

This module teaches the most important economic theories of both competition policy and regulation. Economic theories will be introduced and applied to real world industries, taking into account the significant changes in economic thinking, policy making and case law of the recent decades. At the end of this module, students will have a thorough understanding of the economic rationale for competition policy and regulation, its main instruments and its impact on the economy. They will gain a better understanding of the thin line between profit maximising and illegal anticompetitive business strategies. Students will also be able to develop some initial thoughts about the limitations of the economic concepts discussed in this module. They will furthermore be able to evaluate the policy decisions of national regulators, competition authorities and other policy makers with regards to economic efficiency. Students will be prepared to analyse and compare regulatory regimes of different countries and world regions.

### Content

The following topics will be covered:

- Benefits of competition
  - Competition (different schools of thought)
  - Analysing markets
  - Agreements which restrict competition/cartels
  - Abuse of market dominance
  - Merger control
  - State aid control
  - Different theories of regulation
  - The disaggregated regulatory approach
- 

## IBM 5 6231 International Human Resource and Diversity Management

**3<sup>rd</sup> year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of human resource management and organisational behaviour**

**This elective cannot be combined with the 2<sup>nd</sup> year elective IBM 3 6231 International Human Resource and Diversity Management or the 2<sup>nd</sup> year module GD 3 6015 from the Gender and Diversity program as they are too similar in content.**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Understand issues of international recruitment and working in a diverse workforce
- Understand principles and strategies of Diversity Management within businesses and organisations
- Utilise instruments of Diversity Management
- Understand the opportunities and limits of international HR and Diversity Management
- Identify issues and challenges of international HR and Diversity Management
- Assess potential solutions to issues of international HR and Diversity Management

#### Content

- Strategic Aspects of Human Resource Management
  - Organizational Aspects of Human Resource Management
  - International Recruiting
  - International Development and Training
  - International Performance Management
  - Historical Development of Diversity Management in Germany and Internationally
  - Legal Basis of Diversity Management
  - Key issues of Diversity Management such as working in teams, recruitment and assessment of performance as well as Diversity Management as an issue of business ethics
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### **IBM 5 6036 Foreign Language (German or English)**

It is possible to take a German or English language course offered by our language centre and gain 5 ECTS for the course. For more details of courses offered – only German and English can be taken as the foreign language elective – please see: <https://www.hochschule-rhein-waal.de/en/international/language-courses/language-courses>

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# International Relations

## Course Descriptions

### IR 1 6141 Introduction to International Relations

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Describe, recognize and discuss the various dimensions of international relations and key concepts, relevant for the analysis of international relations.
- Outline the evolution of International Relations as an academic discipline.
- Describe and explain key concepts of the study of international relations (like “politics”, “power”, “sovereignty”, “anarchy”).
- Demonstrate the ability to analyse (applying analytical categories).
- Discuss the problem of perspectivity in international relations as well as the various levels of analysis.
- Describe the key characteristics of the international system and explain the problem of insecurity in international relations.
- Memorize the most important events in the evolution of the international system.
- Analyse selected contemporary and historical events in the history of international affairs using various analytical categories and theoretical perspectives.
- Describe the role of the main actors in international relations (states, International Organizations), as well as the main modes of interaction between states (conflict, cooperation).
- Apply the categories introduced in this module to examples of current challenges in international relations, to constructively engage in critical debates about current events in international affairs.

#### Content

- The academic field of International Relations
  - Levels of analysis, and the problem of perspectivity in International Relations
  - Key concepts of the study of international relations
  - The international system and the problem of insecurity
  - Actors in international relations
  - Forms of international relations (conflict and cooperation)
  - Current challenges in international relations
- 

### IR 1 6102 Introduction to Economics

**1<sup>st</sup> year module; Winter Semester; 6 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of Maths. Cannot be combined with IBM 1 6102 Introduction to Economics.**

#### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Describe the basic mechanisms at work in the economic system at micro and macro level.
- Illustrate the theoretical foundations of demand and supply, the role of consumers, producers and the public sector, especially in the context of monetary markets and macroeconomic framework.

- Discuss and compute different means and measures affecting the economy in the short- and long-run.
- Interpret and relate theories to individuals as they try to maximize their utility, to businesses that try to maximize profits and to the whole of society as it attempts to use its scarce resources efficiently.
- Solve simple diagrammatic and algebraic models in micro- and macroeconomics and to identify as well as analyse and develop applications and transfer of these models to real cases.

#### Content

- Basic microeconomic concepts, tools and theoretical foundations (economic principles, supply and demand, economics of the public sector, production costs and the organisation of markets, economics of factor markets, consumer preferences and budget constraints, game theory, information problems, principal-agent theory)
  - Basic macroeconomic concepts, tools and theoretical foundations (macroeconomic accounts and data, the goods market, monetary markets and policy, labour market and unemployment, aggregate supply and demand, short-run fluctuations, long-run economic development, analysis of economic policies)
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## IR 1 6101 Theories of International Relations

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of the module, students will:

- Summarise the key milestones in the development of the academic discipline IR, in relation to conceptual novelty and theoretical developments.
- Name and describe the most important (and currently used) theories of IR.
- Summarise the main aspects of the theories' intellectual traditions as well as policy implications flowing from them.
- Recognise theory-based arguments in the academic debate, and to classify a position as being informed by a particular IR theory, and hence to demonstrate basic theoretical literacy.
- Apply (basic) IR theories, and knowledge thereof, to contemporary issues and problems in international relations in order to be able to make productive use of theories in analysing international politics.
- Critically assess strengths and blind spots of the main IR theories in comparison in order to know shortcomings of existing theories as well as their main contributions to understanding international relations.

#### Content

The module introduces International Relations as an academic discipline established after World War I, yet arguably tracing its roots back to ancient philosophy and political theory. It provides an insight into the theoretical foundations and various models, concepts and theoretical approaches of the current discipline. The lecture focuses on (1) classical and contemporary theories of International Relations: Realism and Neo-Realism, Liberalism, International Society/English School, International Political Economy, and Social Constructivism; it also pays attention to (2) more recent and more critical approaches such as Feminist, (Post-)Marxist, Post-Structuralist and more eclectic approaches. The exercise will deepen the knowledge of these diverse theories and provide opportunities for discussing and applying them to real-world phenomena.

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## IR 1 6104 Introduction to Statistics

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

The module aims to familiarize students with basic statistical approaches, typically utilized in qualitative or quantitative academic research and applied by public administration and business management. Upon successful completion of this module, students will be able to:

- Know and understand the basic statistical concepts and techniques stated below.
- Assess the relevance and shortcomings of these approaches.
- Use the statistical methods in order to solve realistic decision problems, practical case studies and exercises relevant for economics and business.
- Draw conclusions from available data.

### Content

The module covers the basic concepts of descriptive statistics, probability theory and inferential statistics. The main focus is on the following topics:

- Data collection, organization and presenting techniques
  - Measures of central tendency, position, dispersion and concentration
  - Probability theory and selected probability distributions
  - Sampling theory and distributions
  - Introduction to estimation, confidence intervals, hypotheses and tests of significance
  - Analysis of variance
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## IR 1 6142 The State and its Institutions

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, students will:

- Describe and explain key concepts of political science (like “freedom”, “state”, “separation of powers”, “democracy”, “sovereignty”, “authority”, “pluralism”, “legitimacy”).
- Define and review the key characteristics of a political system by using the model of the “political system” as an application of systems theory in political science.
- Describe, distinguish, and explain the most important political forces and institutions within a political system (and their interactions) both on an abstract level and by using examples of contemporary political systems.
- Differentiate between different types of liberal, democratic, constitutional states (such as “parliamentary”, “presidential”, and “semi-presidential” political systems) as well as between different types of autocracy.
- Compare the functions and structures of institutions in different political systems.
- Apply the concepts mentioned above to the case of the Federal Republic of Germany and selected other examples of contemporary political systems.

Student will have gained the following skillsets:

- Be able to work collaboratively, as well as individually on assignments.
- The capacity to develop oral and written presentations.

### Content

- Key concepts of political science
- The model of the political system and the method of comparison

- The main institutions of the political system on the local, the national/federal, and the supranational level,
  - Key drivers of politics within a political system (like “political culture”, “recruitment and socialization of political elites”, “interest groups”, “political parties”, “electoral systems and elections”)
  - Typologies of political systems
  - Key characteristics of the political system of the Federal Republic of Germany and selected other examples of contemporary political systems
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## IR 1 6143 Constitutional Law (academic writing)

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Critically analyse the legal, structural, and theoretical elements of Constitutions, including the different forms of judicial review.
- Effectively interpret constitutional language using accepted methodologies of constitutional interpretation in order to better understand the inherent complexity of constitutional legal systems.
- Recognize the potential effects of administrative law on constitutional freedoms.
- Identify the necessary elements of an effective academic paper.
- Develop their own strategies for researching and writing a successful academic paper.
- Critically assess the weaknesses and strengths of third-party academic papers in order to better evaluate their own work.

### Content

- The different characteristics of Constitutions (flexible vs. rigid, static vs. living) and how these affect the performance and viability of a constitutional system
  - The European, American and Hybrid models of judicial review and the numerous issues they create for constitutional interpretation and the rule of law
  - The various Modalities of Constitutional Interpretation and how they impact the functioning of a constitutional system and the protection of fundamental rights
  - Basic foundational elements of successful academic writing, such as paper structure, scholarly tone, and using research effectively
  - Different forms of argumentation that can effectively support a research claim (such as inductive, deductive, Toulmin and Rogerian argumentation), as well as flawed forms that are commonly used but should be avoided (such as axiomatic and circular logic)
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## IR 3 6113 International Economics

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of microeconomics. This module cannot be combined with IBM 5 6222 International Economics module as they are too similar in content.**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Explain the (welfare) effects of international trade by applying different theoretical modules and concepts
- Analyse and evaluate the consequences of different trade policy measures by using insights of welfare economics
- Derive insights about political motivations behind protectionism by applying public choice theory

in order to be equipped with the theoretical tools and understanding to critically reflect on contemporary issues of international (economic) relations from different perspectives

#### Content

- Introduction to basic theories and concepts of international trade (Ricardian model, Heckscher-Ohlin model, standard trade model, economies of scale etc.)
  - Analysis of the welfare effects of different trade policy instruments such as tariffs and quotas as well as the respective arguments in favour of protectionist trade policies such as infant industry protection, the optimum tariff argument and strategic trade policy
  - Introduction to the political economy of protectionism (analysing supply and demand of protectionism, incentives and power of different interest groups etc.)
  - Analysis of motivations for and effects of international trade agreements on the multinational level (such as WTO) and the regional level (such as free trade agreements) including discussion of advantages and disadvantages of different forms of economic integration
  - Relation between international (economic) exchange and sustainable development
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## **IR 3 6147 Sustainability and Resource Conflicts**

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Demonstrate a comprehensive understanding of the age of the Anthropocene, based on key earth system science concepts students will describe its implications for the Earth system
- Analyse the complex relationships between resource scarcity, global environmental problems and international conflicts in the context of sustainability
- Identify and critically evaluate the root causes of conflicts, wars, and destabilization within the international state system, with a focus on resource-related issues
- Develop and present practical case studies that apply interdisciplinary knowledge to real-world scenarios, showcasing the ability to analyse, evaluate, and propose ideas for solutions to resource conflicts with a sustainability perspective
- Engage in informed and constructive discussions on the challenges and opportunities associated with sustainability, resource management, and international relations in the Anthropocene

in order to be equipped with the analytical and practical skills necessary to contribute to sustainable policy-making, conflict resolution, and global environmental governance.

#### Content

- The relations between sustainability, ecological change, and international resource conflicts (e.g., climate change, biodiversity loss, deforestation, and water scarcity)
  - Key developments in the Earth system, root causes of conflicts, wars, and destabilization within the international state system (e.g., climate-induced migration, economic inequalities, historical exploitation of resources)
  - Global governance approaches to address these pressing challenges (e.g., UN agreements, regional treaties, climate adaptation funds, transnational governance networks)
  - Interdisciplinary approaches from Sustainability Science, Earth System Science, and International Relations with practical case studies (e.g., water conflicts in the Middle East, deforestation in the Amazon, geopolitical impacts of Arctic ice melt)
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## IR 3 6115 Peace Studies and Security Policy

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of international relations**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Describe and summarize classical and modern approaches to international peace and security.
- Give examples of historical and contemporary international conflicts.
- Analyse and assess strategies of conflict prevention and conflict resolution.
- Apply selected models of conflict analysis to cases of historical and contemporary international conflicts.
- Name and evaluate current security challenges.
- Identify and discuss non-traditional security issues.
- Describe, discuss and critically assess the structures, functions and roles of international organizations in the field of peace and security policy.
- Relate key concepts of Peace and Security studies to current conflicts, in order to engage in critical and controversial debates about potential strategies of de-escalation

### Content

- Selected cases of international conflict and conflict resolution
  - Causes of conflict and patterns of conflict development
  - Models and theoretical approaches to conflict analysis
  - Strategies for the prevention of violent conflicts, strategies of conflict management and peace promotion
  - Different concepts of and approaches to security
  - Current security challenges (nuclear weapons, private military companies, etc.)
  - Non-traditional security issues (energy security, environmental security, etc.)
  - Selected international organizations in the field of security policy
- 

## IR 3 6148 Society and Culture

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Recognize how a “sociological perspective” contributes to a more granular and bottom-up understanding of international politics.
- Apply key sociological concepts to specific empirical issues and problems in international relations, thereby broadening their perspective and understanding of key aspects of “the international”.
- Identify and analyse society-level phenomena across borders (i.e. social transnationalism) in their political implications.
- Adopt a critical view on how globalisation, culture and ethics shape people’s lifeworlds, including their own, in order to bridge academic debate and personal experience.
- Evaluate their own ethical thinking and feelings within intercultural contexts, including cross-cultural communication, thereby enhancing their own intercultural competencies.
- Judge the links between national and business cultures with the aim of enhancing their awareness for intercultural challenges in potential future workplaces.

### Content

The module focuses on activities and dynamics across boundaries and in-between societies. Significantly broadening the traditional IR view on inter-state relations, societal and people-to-people interactions are discussed as legitimate and significant topics and areas of investigation. The module hence tackles international relations “from below”, with a particular emphasis on matters of culture, inter-

culturality and cross-cultural communication. Students are invited to not only discuss and learn key concepts from Sociology and Cultural Studies, but also to reflect about their own experiences in fields such as migration/mobility, cultural exchanges, communication, sports, and tourism etc. with the help of these concepts. A second key ambition is to create awareness and a thorough understanding of aspects of intercultural management. With the help of practical examples, students are trained in reflecting on so-called “national characteristics”, resulting communication styles and habits, and strategies for successful cross-cultural communication and business activities.

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## IR 3 6117 Public International Law

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of constitutional law**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Describe the basic principles and concepts of public international law
  - Analyse the effect of State behaviour on the validity and development of international norms
  - Critically evaluate the behaviour of international actors
- in order to assess the legality of current international conflicts and formulate possible solutions thereto.

### Content

- The sources of public international law (treaties, customary law, and general principles), how they are formed, and their relative importance within the international system.
  - Subjects of international law and the bases of jurisdiction that allow individual States to legally act upon such Subjects.
  - The responsibility of States, as well as the mechanisms of compliance and enforcement that can be exercised at the international level to ensure States adhere to their legal obligations.
  - The prohibition on the use of force and its various exceptions (such as self-defence), including the historical and current usage of the concepts.
  - The requirements of international humanitarian law, including the principles of distinction and proportionality.
- 

## IR 3 6118 Interdisciplinary Project

**2<sup>nd</sup> year module; Winter Semester; 2 contact hours per week; 5 ECTS**

**Limited places. Please note that although this module is offered in several study programs, it is only possible for you to take one interdisciplinary project per semester.**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Independently and collaboratively conduct interdisciplinary project work by integrating perspectives from different academic disciplines.
- Apply project management principles to plan, execute, and evaluate interdisciplinary projects in diverse teams.
- Analyse complex topics from multiple academic and professional viewpoints, critically assessing relevant stakeholders and their roles.
- Develop innovative solutions for interdisciplinary challenges by synthesizing insights from various fields.

- Present and communicate project outcomes effectively to different audiences, using appropriate methods and formats.
- Reflect on their own role and contributions within interdisciplinary teamwork, demonstrating adaptability and problem-solving skills.
- Address ethical considerations and cultural perspectives relevant to interdisciplinary work.
- Develop transferable skills in project management, strategic thinking, and communication, fostering career readiness in international, public, and private sectors.

#### Content

- Theoretical and practical aspects of interdisciplinary project management, including key challenges and strategies
  - Exploration of interdisciplinary collaboration: advantages, barriers, and techniques for effective teamwork
  - Choice of thematic projects: students select from a range of projects that vary in academic focus and practical application
  - Hands-on project work: small teams conduct independent research, develop solutions, and implement project plans
  - Stakeholder engagement: understanding and addressing different perspectives, interests, and roles in interdisciplinary projects
  - Presentation and reflection: students communicate findings, receive peer and instructor feedback, and critically assess their project experiences
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## IR 5 6123 Foreign Policy Analysis and Policy Advice

**3rd year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of International Relations theories**

#### Learning Outcomes

Upon successful completion of the module, students will:

- Demonstrate knowledge of the main methodological debates and conceptual novelties in current Foreign Policy Analysis (FPA).
- Know the main tools to describe, explain and assess features of a country's foreign policy using various levels of analysis (personal, state, international system).
- Be able to apply these tools to foreign policy cases, meanwhile focusing on understanding how foreign policy in specific administrative and bureaucratic settings is formed.
- Be able to select an appropriate mix of frameworks and concepts to critically assess and compare the foreign policy performance of different countries.
- Demonstrate knowledge of key players of policy advice and consulting.
- Be able to apply the main instruments and techniques of policy advice.
- Be able to critically reflect on the role that consultants play in policy making.
- Be able to design policy papers.
- Be competent in giving policy recommendations with specific regards to aspects of, and challenges in, foreign policy.

#### Content

The module aims to:

- Introduce main conceptual (e.g., levels of analysis), theoretical (e.g., bureaucratic politics) and methodological approaches of current FPA
- Discuss the implications of selecting particular approaches on the understanding and opportunities to compare and evaluate specific examples of foreign policy.
- Contrast the foreign policies of countries located in various regions which exhibit different levels of development and power positions, as well as explain foreign policy development of particular countries over time

- Focus on elucidating processes of foreign policy-making in specific domestic political constellations (e.g., democratic vs. autocratic) and within administrative apparatuses (decision-making centres, ministries, departments, role of advisory committees, etc.)
  - Introduce key analytical categories in the field of wider policy analysis and policy advice.
  - Discuss the role of policy advice and consulting within the political system and a political decision-making apparatus
  - Focus on the process of consulting and its main techniques
- 

## IR 5 6124 Globalisation and the State

**3rd year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of economics**

### Learning Outcomes

Upon successful completion of the module, the students will have an overview of major economic and political implications of globalisation and will be able to analyse and interpret globalisation trends in the context of international (economic) relations and politics. The students will be equipped to critically discuss contemporary issues of globalisation and the resulting challenges. Students will have an overview of public finances in industrialised and developing countries and will be able to analyse and interpret public finances in an international setting. The students will be equipped to examine government expenditure and public revenue policies and estimate their incentive effects from a normative and positive perspective.

### Content

- Economic and political aspects of globalisation and their effects on state sovereignty and the state system, as well as the economy
  - Discussion of the major challenges associated with globalisation, such as poverty, violent conflicts, international terrorism and potential national and international responses
  - The positive and normative economic approaches to government expenditure and to public revenue, with a focus on taxes and public debt
  - Discussion of the role, rationale, objectives and consequences of fiscal government intervention in the market economy
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## IR 5 6035 Behavioural Decision Making

**3rd year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of game theory**

**This module cannot be combined with GD 5 6035 Behavioural Decision Making as they are too similar in content.**

### Learning Outcomes

By the end of this course, students will be able to characterise differences between rational and descriptive economic theories. The students will have the ability to classify different situations of individual decision-making in terms of certainty, risk and uncertainty. They will learn how to characterise risk-neutral, risk-averse or risk-seeking decision-makers. Borrowing tools from game theory, the students learn to model and analyse strategic behaviour in situations of interactive decision making. The students will be able to design, run and analyse experiments related to behavioural economics. By using a semi-formal, interactive learning scheme, they will learn how to apply a game theory model to an actual political crisis.

### Content

The module covers the mathematical basics of game theory and behavioural decision-making. The main focus in this class lies on interactive decision-making. Nevertheless, there will be an introduction to axiomatic utility theory and formalising the risk attitudes of decision-makers. In the 1970s, Kahneman and Tversky criticised, based on experimental results, the omnipotent rational “homo oeconomicus” as not corresponding to actual human behaviour. Decision-makers often use heuristics instead of purely (unboundedly) rational reasoning. The class introduces the classical results of Behavioural and Experimental Economics (from a psychological, as well as economic, point of view). The used concepts of game theory cover interactive non-cooperative and cooperative decision-making; this includes games with imperfect information and sequential games and reaches some more special topics like Bayes games, evolutionary games, mechanism design, as well as social choice and welfare. An introduction to cooperative game theory will be done. Several applications of game theory will be discussed (Arrow paradox, Voting Games, Measuring of Power, Auctions and Mechanism Design).

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## IR 5 6129 Industrial and Growth Policy

**3rd year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

At the end of this course, students will be familiar with various economic policies to spur industrial development, competition, innovation and ultimately economic growth. Students learn to apply the theoretical knowledge of Micro- and Macroeconomics, Public Finance, International Economics and Industrial Organization on the analysis of real-world cases. They will become familiar with the traditional and the current debates and issues in economic policy. At the end of the course, students will be able to describe and critically analyse economic policies and their outcomes, identify their intended and adversarial impact, and give suggestions as to develop such concepts.

### Content

This course introduces students to the field of Economic Policy with applications of industrial, innovation and growth policies. In order to do so, it reviews policy-relevant concepts of Micro- and Macroeconomics, Public Finance, International Economics and Industrial Organization. Furthermore, classical and current concepts and paradigms of Economic Policy are presented and illustrated with examples from economic history, including:

- Introduction to Economic Policy
- Description of the aims, actors and instruments of Economic Policy
- Implementation of Economic Policies
- Assessment of intended and unintended outcomes of Economic Policies

The thematic focus will be then on industrial, innovation and growth policies. Possible target-conflicts between these and other policy fields but also between economic theory and governmental practice are revealed. While industrial and innovation policies emphasize the importance of the design and implementation of a competition-enhancing regulatory framework, growth policies and governmental practice consist in many cases of discretionary measures. Students will be given the chance to pick and elaborate such concepts on a given problem, e.g., from the following fields:

- Analysis of welfare effects from different market power concentration
  - Industrial policies in developing countries, e.g., the concept of the Developmental State
  - Research, technology and innovation policies
  - Innovation clusters, networks and national innovation systems
  - Speed and nature of technology diffusion and the role of human capital
  - Policies and strategies to induce economic growth
  - Concepts of inclusive growth and sustainable development
  - Design and effectiveness of environmental policies
-

## IR 5 6130 Current Issues in International Law

**3rd year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of public international law**

### Learning Outcomes

Upon successful completion of the course, students will possess an advanced ability to critically evaluate contemporary issues of international law. Furthermore, students will be able to recognise and assess the legal issues in current international conflicts, as well as formulate possible solutions.

### Content

Specific contemporary issues involving international law, such as recent violations of the prohibition on the use of force, ongoing secession movements, the expanding impact of technological advancements on international legal norms, the spread of evolving legal techniques to evade human rights protections and the increased unilateral claims by some states to previously unclaimed parts of the world, among others. Subject areas of discussion will vary in order to accommodate the most contemporary threats and usages of public international law.

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## IR 5 6131 International Gender Studies

**3rd year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the course, students will be familiar with threshold theories in the field of international gender studies. They will have learned about the gender equality policies of international and supranational actors, as well as about transnational civil society activism, in the given context. Furthermore, students will be able to apply a gender perspective on subject areas of international relevance. Additionally, students will be capable of transferring the acquired knowledge to the wider field of diversity studies.

### Content

The module provides students with a comprehensive introduction to international gender studies which includes key concepts, as well as threshold theories, from gender and diversity studies. Within this framework, students get acquainted with transnational women's and gender equality policy activism before considering gender equality policy on the global, as well as supranational, level using the examples of the United Nations, the European and the African Union. The module finishes by analysing selected thematic areas of international relevance from a gender perspective, such as peace and conflict, migration, international economic governance, and others.

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## IR 5 6032 International Market Research/Project and Campaign Management

3rd year elective; Winter Semester; 4 contact hours per week; 5 ECTS

**Prerequisite:** Knowledge of quantitative research methods (particularly statistics)

**This elective cannot be combined with GD 5 6032 International Market Research/Project and Campaign Management.**

### Learning Outcomes

After successful completion of the course, students will know about measurement and research techniques which are typically applied in international market research and marketing. They will be able to comprehensively analyse and evaluate an international market situation and recommend future strategies (for managerial action). In addition, they will be able to evaluate the impact of recent environmental changes on international markets and apply the results of market research to create marketing performance and competitive advantage. In addition, students will have gained an understating of political marketing theory and the application of political marketing instruments, both from a management and a communications point of view. Students will be able to:

- Distinguish between market research and international market research.
- Understand the theory and practice of political marketing.
- Explain the fundamentals of political-marketing management.
- Understand the advantages/disadvantages of researching markets (analysis of opportunities, distinctive characteristics and emerging trends in foreign markets, including exploration of alternative methods and strategies for entering foreign markets).
- Apply their knowledge of analytical tools and techniques in order to better understand global markets.
- Apply the instruments and techniques used in political marketing management, and name ethical issues of political marketing management.
- Carry out elementary field (primary) and desk (secondary) research.

### Content

It is important to understand the current market when deciding whether a business idea is profitable and realistic. This module explains how to analyse the market and make the necessary changes to a business idea in order to make it profitable. The module is designed to develop an understanding of the special requirements for successfully conducting international market research, as many businesses today have expanded and are continuing to expand in the global arena in search of higher profits and market share. Major topics will include:

- Introduction and background to market research
- Research methods (qualitative and quantitative, traditional and new methods)
- Consumer research
- Technical issues (sampling, data collection, data analysis, report writing)
- Market research case studies
- Sources of data collection (primary and secondary data sources)
- Qualitative and quantitative methods
- Sampling (theory, design and issues)
- Data analysis (frequencies, testing for significant differences using T-Tests and F-Tests)
- Regression and correlation
- Report preparation and presentation
- Political marketing and the marketing domain
- Functions of political-marketing
- Strategic political-marketing
- Political marketing management instruments
- Examples of political campaigning
- Voting behaviour, consumer theory and political marketing
- Ethical considerations of political-marketing
- The future of political-marketing

## IR 5 6036 Foreign Language (German or English)

It is possible to take a German or English language course offered by our language centre and gain 5 ECTS for the course. For more details of courses offered – only German and English can be taken as the foreign language elective – please see: <https://www.hochschule-rhein-waal.de/en/international/language-courses/language-courses>

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# Gender and Diversity

## Course Descriptions

### GD 1 6001 Gender History and Women's Movements

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

After successful completion of the module:

- Students know about the history and academic study of gender, gender equality activism and Anti-discrimination movements.
- They can apply and critique models in regard to historical and modern-day social movements.
- Course participants are familiar with the core projects of historical women's movements.

#### Content

The course starts with a theoretical framework and conceptual definitions for the academic study of civil society in general and social movements in particular. Against this background, an introduction to the study of gender history is provided, specifically with a view on gender and power. After this theoretical and historical introduction, in the second part of the course students learn about historical women's movements and gender equality activism. The model of three waves of feminist activism is introduced and critically discussed. For each phase of gender equality movements, students learn about core political projects and historical events and are able to familiarise themselves with primary sources. In the third part of the course, students acquire specialized knowledge of a contemporary or present-day gender equality or antidiscrimination movement by applying the analytical framework introduced in the first part of the course to selected examples. Throughout the course, a broad spectrum of typical applications from all over the world is considered.

### GD 1 6002 Basics of Sociology

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

After successful completion of the module:

- Students will know the basic principles of studying people and society. After the course, they will be able to apply basic sociological thought on a wide range of social fields.
- Students will be able to apply theories, methodologies and selected fields of sociological investigation to the study of gender and diversity.
- With the help of different schools of thought, students will be capable to locate and reflect on the theories behind e.g., policies, research studies and ways of thinking. Students will also learn to reflect on the status of (scientific) knowledge that they will encounter during their study and in their future professional fields of practice.

#### Content

- Lecture and seminar open a perspective to the basics of sociology and invite first semester students to take up a sociological perspective. The module introduces the basic principles of studying people and society by giving an overview of sociological theories as well as on sociological research methods.

- The lecture gives multiple insights in sociological questions and highlights the significant impact of sociology on the understanding of the complexity of contemporary societies. Starting with an overview over classical sociological theory, the history of sociological theory is as much taken into account as discussions of the transformation of societies and more recent theoretical influences, such as feminist theory, critical theory, post-structuralism, post-modernity, and globalisation theory.
  - The lecture is additionally discussing a wide range of relevant fields of sociological research and social praxis. The accompanying seminar focuses on reading, discussing and understanding basic theoretical texts of sociology.
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## **GD 1 6003 Introduction to Gender and Diversity Studies**

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

After successful completion of the module:

- Students have a basic knowledge of gender and diversity studies. This includes different fields of study and practice fields of gender and diversity concern.
- Moreover, students are familiar with theoretical approaches on the construction of gender, ethnicity and race, (dis-)ability, sexualities as well as socioeconomic inequalities.

### Content

- Students learn about theoretical approaches to gender and diversity studies and practice fields. They understand crucial approaches of gender studies, migration studies, the study on racism, sociology of health and the body, disability studies as well as sexuality and queer studies.
  - In the lecture the development of gender theories is discussed, starting from the beginnings of women's studies in relation to women's movements since the 1960s. While theories developed in women's studies explored the distinctiveness of women's experiences in relation to men's experiences, later theoretical developments refer additionally to differences between women and other relations of inequality than the gender divide. Issues such as work, class, the construction of race, migration studies, as well as sexualities become topics of gender and diversity studies. Finally, the further development of diversity studies as an interdisciplinary field is presented and discussed.
  - In the seminar students learn to work with scientific skills such as reading and summarising academic texts and preparing and doing a presentation.
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## **GD 1 6004 Basics of Business Administration and Economics**

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

After successful completion of the module:

- Students will be familiar with the core methods and results in the fields of Business Administration and Economics. The students are able to recognize the basics of doing business inside a company. They also are able to discuss critically the role of an entrepreneur, the process of business planning and the importance of the different parts of business administration. They will be able to illustrate the theoretical foundations of demand and supply and the role of consumers, producers, and the public sector. Furthermore, students are enabled to discuss different means and measures affecting the economy in the short- and long-run.
- They will be able to solve basic mathematical models in micro- and macroeconomics and to identify applications of, limitations to, and improvements in these models.

### Content

- Basic concepts in business and administration: business planning and entrepreneurship, business models, analysis of market, customer and competitor (analysis of the market and the framework, SWOT-analysis, marketing), corporation structures (basics and connections, legal form, organizational structure, corporate governance, human resource management, corporate development), accounting (basics and connections, external accounting, internal accounting, planning calculations), business plan
  - Basic microeconomic concepts, tools and theoretical foundations (economic principles, supply and demand, economics of the public sector, production costs and the organization of markets, economics of factor markets, consumer preferences and budget constraints, game theory, information problems, principal-agent theory)
  - Basic macroeconomic concepts, tools and theoretical foundations (macroeconomic accounts and data, long-run economic development, labour market and unemployment, monetary economics, open economy, short-run fluctuations, effects of economic policy)
- 

## **GD 1 6005 Basic Methods**

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Having successfully completed the module, students have a critical understanding and knowledge of methods and concepts necessary for planning, organizing, and conducting projects. Moreover, students are familiar with mentoring as a classical personnel development tool and they possess practical mentoring skills from their mentoring experience with peers.

### Content

#### Mentoring:

The seminar focuses on mentoring as a method in developing equal opportunities. Students learn about the basic principles of mentoring and coaching and they will practice applied methods of mentoring in order to develop an experienced and differentiated knowledge. Students learn to use mentoring methods in peer groups. Practical exercises accompany the seminar.

#### Introduction to Scientific Skills:

During the course, the relevant steps in conducting and presenting own academic work is discussed. These include: understanding and practice of academic writing principles; planning and organization of academic work; self-management; avoiding plagiarism; referencing and citation rules; literature review; writing an academic paper; presentation techniques

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## **GD 1 6006 Globalisation of Social Change**

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

After successful completion of the module, students understand basic concepts and theories of globalisation and social change related to globalisation processes. They understand the concept of globalisation as the compression of time and space and the intensification of interrelations between nation states, economies, politics, culture and – last but not least – social actors.

### Content

- This module gives insight in developments of globalisation in different dimensions. The lecture focuses on social, economic and political processes within societies as well as between societies,

which have led to social change. This includes theories and empirical research on population change, such as demographic developments and migration movements. Moreover, urbanisation and ecological dimensions of globalisation are discussed. Political issues include the development of social movements as well as the imaginary of globalisation, which refers additionally to a cultural dimension of globalisation. Global economy and inequality are focused as well as cosmopolitanism as an approach to conceptualising solidarity beyond the borders of the nation state.

- In the seminar exercises and assignments are done, learning about the development of a term paper and types of text in academic writing as well as applying these.
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## **GD 3 6013 Education**

**2<sup>nd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of scientific skills**

### Learning Outcomes

After successful completion of the module:

- Students can critically reflect the interaction of society and education. They know different fields of education including higher education and lifelong learning. At the macro-level, they understand the relationships between education, economy and the state; at the micro-level, they acquire an informed perspective on gender, diversity and social inequalities in the classroom and educational institutions.
- They are able use this knowledge in different areas, in particular as a basis for advanced studies in gender and diversity and in professional counselling.

### Content

The course gives a comprehensive introduction into the field of educational studies, with a focus on current developments.

Basic topics are:

- Contemporary issues in education
- History of schooling
- Economics of educational infrastructure
- Education and social change

Learning and didactics will be addressed in lessons on

- Developmental and learning psychology
- Modern schools as places for living and learning
- Lifelong learning

Throughout, there will be a focus on questions of social justice and diversity, in particular in units on

- Lifelong learning
  - Education policy and social justice
  - Cultural psychology and child education
-

## GD 3 6014 Integration and Inclusion

**2<sup>nd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Students learn about and can explain the formation of social bonds within society as well as problems and challenges that go with it. They are able to distinguish different theoretical approaches and know about concepts and measures to achieve social participation. They learn to distinguish concepts such as 'integration' and 'inclusion' as well as 'participation' and different aspects of social bonding.

### Content

During these courses students get insight into questions and challenges connected to the reproduction of society and the formation of community as well as participation in different realms of society. They get an understanding of the main theoretical concepts such as solidarity, community, society, social order as well as integration and inclusion. Taking the increasing diversity of society into account, the course will focus on the question of how social bonding can be achieved. Questions are: What is the basis of community and social bonds? How is social order maintained? How is marginalisation of certain social groups being reproduced? How can social change be accounted for? In the seminar contents of the lecture are deepened. Students work with texts on the topics of integration and inclusion, raised during the lecture. They learn about areas of application, for example in the education system and non-statutory welfare organisations.

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## GD 3 6015 International Human Resource Management and Diversity Management

**2<sup>nd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**This module cannot be combined with the International Human Resource Management and Diversity Management electives from the International Business and Management program as they are too similar in content.**

### Learning Outcomes

The module introduces students to the central concepts, practical approaches and applications of human resource management (HRM) and diversity management (DM). It provides students with an advanced understanding of the roles and functions of HRM and DM within organisations. Having completed the course, students are able to explain the relevance of HRM and DM for the overall management of organisations. They can apply concepts and approaches to HRM and DM to a variety of contexts and situations in organisational practice.

### Content

This course provides an introduction to the fields of human resource management (HRM) and diversity management (DM) within organisations. It deals with the theoretical background of and main concepts in HRM and DM, its historical roots and current trends. Approaches to organisational evaluation and intervention based on HRM and DM methods will be discussed. Main topics to be covered include:

- the relevance of HRM and DM in the 21st century
  - historical roots of and current trends in HRM and DM
  - ethical, social and legal considerations of HRM and DM
  - diversity, equal opportunities and affirmative action within organisations
  - approaches to organisational analysis
  - HRM and DM in staffing, recruitment and selection processes
  - HRM and DM in human resource development and training
  - reward structures and mechanisms for compensation within organisations
  - HRM and DM and employee relations
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## GD 3 6016 Cultural Sociology and Cultural Studies

**2<sup>nd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

In the lecture with accompanying seminar, students will practice close reading of theoretical texts. They learn about central theoretical debates in cultural sociology and cultural studies. After successful completion of the module, students are able to analyse media and cultural representations from a theoretically informed point of view. There will be a focus on gender and racism in media and cultural studies, which includes the study of popular culture, power, and discourse. After successful completion of the module, students are able to critically analyse and reflect gender and diversity from a cultural sociological perspective which enhances interdisciplinary thinking and competence.

### Content

“Culture” has become an interdisciplinary keyword of contemporary research. Cultural theories and cultural theoretical analysis have been in the focus of classical sociological theory since the beginning of the 19th century. Today, “culture” has become after the “cultural turn” a general framework of the humanities. The lecture and seminar provide a systematic overview over history, terms, approaches and fields of research of cultural sociology, starting with the sociological classics like Max Weber and Georg Simmel. Above that, contemporary cultural theories and research, such as visual governmentality and cultural studies will be in focus. The latter is being given a central focus in the module. Discussing the pioneer work of the cultural studies and the Birmingham Center for Contemporary Cultural Studies, the central categories of British Cultural Studies are taken into account: audience; everyday life; ideology; power; politics; gender and race; anthropological theories. Throughout the module, a broad variety of examples of cultural production from popular culture, film, internet and other are analysed from a theoretically informed perspective.

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## GD 3 6017 International Institutions and Politics

**2<sup>nd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon completion of the module students will be able to name various international institutions, sketch their competencies, strengths, and weaknesses and analyse their influences in a political perspective. Students will be well aware of the gender equality and anti-discrimination policies of international institutions.

### Content

International institutions are important players in the global political landscape. Their interests and impacts range from topics such as foreign trade to human rights to gender equality to environmental protection. After having developed a theoretical working foundation – thereby introducing concepts and tools from game theory and public choice theory – possible characteristics of international institutions, such as

- generic vs. specific aims
- division of competencies
- global vs. regional orientation
- institutional settings

are explained and discussed and the main European institutions are briefly introduced to serve as a benchmark for further comparisons. Here, a special focus is drawn on the gender equality and anti-discrimination policy of the EU, thus providing a basis for assessing the equivalents of other institutions such as the UN, AU, WTO and others.

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## GD 3 6018 Project

**2<sup>nd</sup> Year module; Winter Semester; 2 contact hours per week; 5 ECTS**

Limited places. Although projects/interdisciplinary projects are offered in several study programs, it is only possible for you to take one each semester.

### Learning Outcomes

Students develop and make use of academic skills necessary to fulfil the task of understanding, analysing and treating an academic issue independently.

### Content

Students get a list of topics related to one special field of studies or related to interdisciplinary work. Topics might be more practical, empirical or more literately oriented. According to the type of project, the term paper is a written report about the practical work and the findings or a scientific paper about one research area. At the end of the project the major findings have to be presented to all participants.

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## GD 5 6023 Diversity, Body and Queerness

**3rd Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the course

- Students will be able to describe the conceptions of diversity and inequality with respect to body and queerness;
- They will be able to explain and analyse the body-related societal diversity with respect to theories of power, feminist and queer theories, as well as from the position of critical whiteness;
- They will be able to reflect on institutions, power, participation and identity in the context of body, diversity and queerness;
- They will be able to reflect on mechanisms of inequality production with respect to queerness and diversity, to describe norms and normativity as instruments of inequality production and to derive practical implications for equality;
- They will be able to apply the queer theory and queer perspective, as well as critical and antiracist perspective on diversity and body-related exclusions;
- After successful completion of the module, the students have an understanding of the main disciplinary and theoretical approaches to the analysis of diversities, bodies and embodiment.

### Content

- Sociological and cultural theories, queer and feminist approaches to bodies and diversities; theories of power and empowerment with respect to bodies and diversities.
  - Theoretical approaches to heterogeneity, diversity and inequality; with focus on the power-sensitive approaches, including ex. fat studies.
  - Conception of participation and exclusion with respect to body and diversity from queer perspective.
  - Analytical approaches to power and exclusion with respect to body, diversity and queerness.
  - The body will be analysed as a surface of inscription, as the location of perception and as a performative agent.
  - The constructivist approach to the body cultural construction of the body, with respect to health, illness, sexuality and other diversity aspects.
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## GD 5 6024 Advanced Quantitative Research Methods

**3<sup>rd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of quantitative and qualitative research methods. This module builds on earlier modules offered in the Gender and Diversity program. It is therefore very important that you have already taken classes at your home university in quantitative and qualitative research methods.**

### Learning Outcomes

- Based on GD 2 6007 Qualitative Research Methods and GD 2 6010 Quantitative Research Methods, students have acquired further knowledge on the practical application of empirical research methods. Having completed this module, they are capable of designing their own empirical research projects related to questions in the fields of gender and diversity studies. Additionally, they are familiar with the theory and practice of experimental research approaches in the social sciences.
- Having successfully completed this module, students have a critical understanding and knowledge of methods and concepts necessary for planning, implementing, and conducting empirical research projects. Graduates of this module are able to critically reflect the pros and cons of different research methods for sociological research.
- Participants are able to organize collaborations for empirical projects and to present and discuss the outcome of their research.

### Content

The first part of the course offers an overview of the use of empirical methods in applied social research. During the course, students learn to transfer their methodological knowledge to concrete research projects in the fields of gender and diversity. Exercise phases will allow students to practice the application of different empirical research methods. The second part of the course introduces students to the theory and practice of designing, implementing, conducting, and evaluating the outcomes of experimental studies in the social sciences. Students will be acquainted with classical experimental studies in the fields of gender and diversity. The main topics will be an introduction to experimental designs in the social sciences, the theoretical background of experimental research, the devising of hypotheses and the operationalization of research questions, and the application of quantitative research methods.

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## GD 5 6025 Gender Mainstreaming and Antidiscrimination

**3<sup>rd</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

After successful completion of the module:

- Students are familiar with the legal framework for antidiscrimination and gender equality measures.
- They know the most crucial tools for antidiscrimination measures in different areas of society.
- They are able to plan and implement at least one of the presented tools in an area of their choice.
- They are able to write a project report to present the process and result of an antidiscrimination measure.
- They are familiar with the form of a scientific poster and are able to present their work in this way.

### Content

In the first part of the course, students learn about the legal framework for anti-discrimination and gender mainstreaming measures. A special focus of the course lies on the global and supranational level, thus the UN gender policy and the gender equality and anti-discrimination policy of the European Union, as well as its national equivalent – in the case of Germany, thus, the main focus is again on gender mainstreaming and anti-discrimination, taking again legal frameworks and institutions into account. Following this, the second part of the course introduces tools of gender mainstreaming and anti-discrimination, ranging from top-down implementations of gender mainstreaming, gender impact

assessment and gender training over gender budgeting, gender and diversity competence, a gender/diversity/queer analysis of organisations to the work of gender equality offices and diversity management. In the third part of the course, students themselves have to get active in research, e.g., by designing and carrying out research about a gender mainstreaming or anti-discrimination project with an actor from civil society, economy, or the state. This includes applying social science research methods such as expert interviews or document analysis as part of the project. Based on their experiences in planning and implementing the project, students produce a project report and a scientific poster in order to present their results.

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## **GD 5 6032 International Market Research/Project and Campaign Management**

**3<sup>rd</sup> Year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of quantitative research methods (particularly statistics)**

**Cannot be combined with IR 5 6032 International Market Research/Project and Campaign Management.**

### Learning Outcomes

After successful completion of the course, students will know about measurement and research techniques which are typically applied in international market research and marketing. They will be able to comprehensively analyse and evaluate an international market situation and recommend future strategies (for managerial action). In addition, they will be able to evaluate the impact of recent environmental changes on international markets and apply the results of market research to create marketing performance and competitive advantage. In addition, students will have gained an understating of political marketing theory and the application of political marketing instruments, both from a management and a communications point of view. At the end of the course, students will be able to:

- Distinguish between market research and international market research.
- Understand the theory and practice of political marketing.
- Explain the fundamentals of political-marketing management.
- Understand the advantages/disadvantages of researching markets (analysis of opportunities, distinctive characteristics and emerging trends in foreign markets, including exploration of alternative methods and strategies for entering foreign markets).
- Apply their knowledge of analytical tools and techniques in order to better understand global markets.
- Apply the instruments and techniques used in political marketing management, and name ethical issues of political marketing management.
- Carry out elementary field (primary) and desk (secondary) research.

### Content

It is important to understand the current market when deciding whether a business idea is profitable and realistic. This module explains how to analyse the market and make the necessary changes to a business idea in order to make it profitable. The module is designed to develop an understanding of the special requirements for successfully conducting international market research, as many businesses today have expanded and are continuing to expand in the global arena in search of higher profits and market share. Major topics will include:

- Introduction and background to market research
- Research methods (qualitative and quantitative, traditional and new methods)
- Consumer research
- Technical issues (sampling, data collection, data analysis, report writing)
- Market research case studies
- Sources of data collection (primary and secondary data sources)
- Qualitative and quantitative methods

- Sampling (theory, design and issues)
  - Data analysis (frequencies, testing for significant differences using T-Tests and F-Tests)
  - Regression and correlation
  - Report preparation and presentation
  - Political marketing and the marketing domain
  - Functions of political-marketing
  - Strategic political-marketing
  - Political marketing management instruments
  - Examples of political campaigning
  - Voting behaviour, consumer theory and political marketing
  - Ethical considerations of political-marketing
  - The future of political-marketing
- 

## **GD 5 6033 (Dis-) ability studies**

**3<sup>rd</sup> Year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

- After successful completion of the module:
- Students are familiar with different fields of research in (dis-) ability studies and are able to critically reflect assumptions about bodies and health.
- They know about legal regulations that are the basis for welfare provisions for people with special needs as well as people who are threatened by bodily, mental as well as psychological impairment.
- They are able to reflect on and analyse the forms of exclusions and discriminations with respect to dis/abilities.
- They have a basic knowledge of the history and, related to this, contemporary as well as former claims of the disabled movements and are able to analyse and anticipate the developments of these claims.
- Students are familiar with the critical perspective of ableism studies.

### Content

This module focuses on different fields of interest in (dis-) ability studies. Central topics are legal regulations applying to the situation of people with impairments. On this level, on the one hand, welfare state provisions for people with impairments are determined. On the other hand, antidiscrimination policies are founded legally. Moreover, students get acquainted with welfare state institutions providing support for people with impairments. In the seminar students focus on specific topics in (dis-) ability studies, e.g., history of the disabled movements and their claims as well as how they have impacted conceptions of health and the body, challenging assumptions about the 'normal' body and bodily sensations. Conceptions of inclusion and discriminations with respect to "ability" are being discussed, using power critical theories, theories of critical ableism and theories of participation.

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## **GD 5 6034 Social Policy and Labour Market Policy**

**3<sup>rd</sup> Year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

After successful completion of the module:

- Students are able to analyse welfare states and market economies as institutions of societal integration.
- They have basic knowledge of social and labour market policy from an interdisciplinary perspective (including sociology, economics, and political science), with special attention to the intersections of

different categories of inequalities such as gender, ethnicity, class, and sexual orientation on both theoretical and practical levels.

#### Content

Students will learn the fundamentals of policy tools for improving human welfare. Throughout the seminar, a gender and diversity perspective is applied, and issues of gender and diversity are systematically taken into account. Upon completion of this module, students will be familiar with basic human needs and the policy strategies for the maintenance, creation or changing living conditions that may be beneficial to human welfare. After successful completion of this course, students are able to describe, and, from a gender and diversity perspective, critically reflect the means in which human welfare and social protection is established in a society. Theories and scientific evidence to improve human welfare with regard on social needs like food, education, and health, as well as possible political activities are introduced. Major topics will include:

- Welfare state and social security
- Social housing
- Environmental policy
- Education policy and child protection
- Health policy
- Criminal justice

Students will acquire a basic understanding of the fields of labour market policy and are able to apply this to topics of international and global relevance. They will be familiar with the principal concepts of regulation of labour markets with regard to employment relationships and are able to explain, which forces and processes shape this regulation. They will examine the causes and effects of gender differences in labour force participation, earnings and occupation, as well as challenges of diversity in the labour market. At the end of the course, students will be able to analyse labour market policies from a gender and diversity perspective. They will have a thoroughgoing knowledge of the range of policy instruments. Furthermore, they will understand the socio-political and economic determinants of labour market policy variation and change.

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## **GD 5 6035 Behavioural Decision Making**

**3<sup>rd</sup> Year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of game theory**

**This elective cannot be combined with IR 5 6035 Behavioural Decision Making.**

#### Learning Outcomes

After successful completion of the module:

- Students will be familiarized with theoretical concepts of decision and game theory. The students will have the ability to classify different situations of individual decision - making in terms of certainty, risk and uncertainty. They learn how to characterize risk neutral, risk averse or risk seeking decision maker. With game theoretical tools the students learn to model and analyse strategic behaviour in situations of interactive decision making.
- The students are able to design, run and analyse experiments related to behavioural finance.
- By applying a semi-formal interactive discussion scheme, they learn how give a structured game theoretical model of an actual political crisis.

#### Content

- The course covers mathematical preliminaries for decision and game theory. The main focus in this class lies on rational individual and interactive decision making. There will be an introduction to axiomatic utility theory and the formalization of risk attitudes of decision maker.
- Decision theory covers individual decision making contains individual decision making under certainty, risk and uncertainty. The course covers mathematical techniques and tools of non-

cooperative game theory. The following decision rules will be discussed: Minimax, Maximin (Wald), Maximax, Minimal regret (Savage-Niehans), pessimism-optimism (Hurwicz), Laplace;  $\mu$ -rule, Bernoulli rule,  $\mu$ - $\sigma$ -rule.

- Game theory covers interactive non cooperative and cooperative decision making: This includes games with imperfect information and sequential games, and extending to some more special topics like Bayes games, evolutionary games, mechanism design as well as social choice and welfare. An introduction to cooperative game theory will be done. Several applications of game theory will be discussed: Arrow paradox, Voting Games, Measuring of Power, Auctions, and Mechanism Design.
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## **GD 5 6036 Foreign Language (German or English)**

It is possible to take a German or English language course offered by our language centre and gain 5 ECTS for the course. For more details of courses offered – only German and English can be taken as the foreign language elective – please see: <https://www.hochschule-rhein-waal.de/en/international/language-courses/language-courses>

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# International Taxation and Law

## Course Descriptions

### TL 1 6345 Introduction to Business Administration

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

- Upon successful completion of the module, students will be able to:
- Understand the business background of the tax rules with which they are faced in their future studies.
- Know the fundamental tasks of a business.
- Get a basic overview about the legal framework which govern the activities of a business in order to be able to advise their future clients

#### Content

- Definition of business and what distinguishes it from other institutions
  - Determining factors of (business) decisions
  - Legal forms of enterprises
  - Basic functions of an enterprise such as among others production, supply chain management and marketing
  - Human resources and organisation
  - Questions of risk management like insurance of risks etc.
  - A first overview of financial accounting and cost accounting
  - Introduction to the peculiar problems of international business activities (e.g., customs duties, free trade zones, and the like)
- 

### TL 1 6203 Business Mathematics

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**This module cannot be combined with IBM 1 6203 Business Mathematics.**

#### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Understand and apply mathematical tools in order to calculate key figures required for analysis and decision making in the areas of economics, business and taxation.
- Illustrate standard economic issues with mathematical models.
- Apply relevant mathematical approaches to finance and accounting problems.

### Content

The following core mathematical concepts relevant to economics, business management and taxation will be covered:

- Functions of one or more variables (coordinates and graphs, basic rules of algebra, fractions, powers, roots, indexes, logarithmic and exponential functions)
  - Linear, non-linear and simultaneous equations
  - Financial mathematics (percentage, change, simple and compound interest, annuity, net present value, internal rate of return)
  - Differentiation (basic rules, product rule, quotient rule, chain rule, partial derivatives)
  - Unconstrained and constrained optimisation problems (maximum and minimum, substitution method, Lagrange multiplier)
  - Integration (basic rules, area under a curve, definite integral, product and substitution rule)
  - Matrix algebra (addition and subtraction, multiplication, equation systems, determinants, inversion)
- 

## TL 1 6346 Civil Law and Corporate Law

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Identify and describe fundamental practically highly relevant legal issues in the fields of contracts and corporations by using basic legal knowledge in these fields.
- Argue simple cases regarding frequently recurring situations in such areas.
- Act as an intermediary for the legal profession in the area of civil law and business law in order to relate such practically highly relevant legal issues in the fields of contracts and corporations to various real-life situations and in order to consider them for the purpose of the management of a business.

### Content

- Civil law: Introduction.
  - Contracts: Formation, cancellation, fulfilment, breach.
  - Litigation in civil law.
  - Foundation and fundamentals of inner workings of a corporation, using a GmbH as an example
- 

## TL 1 6303 General Introduction to Tax Law

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Distinguish the different kinds of taxes in order to understand the basics for higher advanced studies,
- Know the basics about the most relevant taxes, illustrated by the respective German tax rules.
- Undertake first steps in working with tax acts, again illustrated by German tax law (in English translation).
- Solve first practical tax cases.

### Content

- Definition of tax, compared to other levies
- Classification of different types of taxes under different aspects
- Introduction to basic general principles of taxation and their background
- A sound introduction to income tax law including unlimited and limited tax liability
- A general introduction into corporation tax, double taxation treaties, inheritance tax and others

## TL 1 6347 Value Added Tax, Indirect Taxes and Customs Duties

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Understand the main principles governing indirect taxes and their impact on businesses, trade, and economic policies.
- Know the key rules of customs duties and their role in international trade, enabling them to assess their implications for global business operations and supply chains.
- Recognize the significance of customs duties in shaping trade policies, including free trade areas, customs unions, and World Trade Organisation (WTO) regulations, which are crucial for careers in international trade, logistics, and policy advisory roles.
- Apply Value Added Tax (VAT) rules, using the example of German VAT law within the EU framework, equipping them with essential skills for tax consultancy, financial management, and compliance roles in multinational corporations.
- Solve practical VAT-related cases, preparing them for real-world challenges in taxation, auditing, and financial decision-making in both national and international business contexts.

### Content

- Ideas and the system behind indirect taxes
  - Value Added Tax rules
  - Value Added Tax cases for all important aspects
  - Main rules of selected other indirect taxes
  - Customs duties and the importance and main rules
  - WTO system
- 

## TL 1 6348 Bookkeeping and DATEV

**1<sup>st</sup> Year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Understand and apply fundamental bookkeeping techniques, which are essential for financial transparency and compliance in businesses.
- Independently create posting records, an essential skill for managing financial transactions in professional tax accounting.
- Close accounts and determine the operating result, a crucial aspect of financial reporting and decision-making.
- Identify and utilize different types of software applications for tax accounting (bookkeeping and tax balance sheet), preparing them for practical challenges in tax consulting, accounting, and finance roles.
- Effectively use the DATEV software and handle various tax accounting cases, ensuring they are equipped with industry-relevant digital competencies for careers in taxation, auditing, and financial management.

## Content

- Introduction to the system of accounting/bookkeeping
  - Accrual vs. cash-basis
  - Assets and liabilities
  - Expenses and revenue
  - Different types of records
  - Transaction recording process
  - Adjusting entries
  - Introduction in several type of accounting software application
  - Using software by ASP
  - Analysing reports
  - Special types of software application
- 

## **TL 3 6314 Transfer Pricing**

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of Finance and Accounting**

### Learning Outcomes

Upon successful completion of the module, students will be able to compute transfer prices for various types of internal transaction in an international group by using the legally appropriate technique in order to be tax transparent and compliant. As a pre-requisite students:

- Define cost types and analyse typical internal transactions in a multinational entity (MNE).
- Classify internal transactions (financial, non-financial, entrepreneurial and non-entrepreneurial, routined and non-routined).
- Identify and compare different techniques for finding transfer prices according to the international tax regulation. Explain the limitations of the approaches in international tax regulation and to compare the main types.
- Write a transfer pricing documentation (master- and local file) and to establish a transfer pricing system in a MNE.
- Apply the different transfer pricing methods successfully and without making mistakes.
- Work on many examples, exercises and a proof scheme help students to find the correct method successfully and correctly.
- Get involved in the highly complicated international tax system and read corresponding proposals, e.g., from the OECD and the EU.
- Feel obliged to reflect international Transfer Pricing Guidelines and regulations in Germany.

The computation of transfer prices for internal transfers is a key topic in multinational companies structured into financial responsibility centres. Based on the module students will be able to apply and reflect transfer pricing methods according to international transfer pricing guidelines.

### Content

- Introduction
  - Fundamentals
  - Economic Methods of Transfer Pricing
  - Special Guidelines and Regulations for Transfer Pricing
  - Special Issues and Case Studies
-

## TL 3 6104 Introduction to Statistics

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

The module aims to familiarise students with basic statistical approaches, typically utilized in qualitative or quantitative academic research and applied by public administration and business management. Upon successful completion of the module, students will be able to:

- Know and understand the basic statistical concepts and techniques stated below.
- Assess the relevance and shortcomings of these approaches.
- Use the statistical methods in order to solve realistic decision problems, practical case studies and exercises relevant for economics and business.
- Draw conclusions from available data.

### Content

The module covers the basic concepts of descriptive statistics, probability theory and inferential statistics. The main focus is on the following topics:

- Data collection, organisation and presenting techniques
  - Measures of central tendency, position, dispersion and concentration
  - Probability theory and selected probability distributions
  - Sampling theory and distributions
  - Introduction to estimation, confidence intervals, hypotheses and tests of significance
  - Analysis of variance
- 

## TL 3 6360 Introduction to IFRS and Balance Sheet Analysis

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of Management Accounting and Financial Accounting**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Apply selected IFRS standards to prepare financial statements in accordance to IFRS.
- Critically evaluate IFRS standards from the perspective of preparers of reports as well as from the perspective of users of financial statements in order to assess the quality and limits of information reported in financial statements.
- Apply the Conceptual Framework and the IFRS Standards to selected new simple cases in teams and are able to defend their positions in order to solve basic financial reporting problems not explicitly covered by a standard.
- Gain an understanding of the importance of IFRS-reporting for capital markets in order to acknowledge the requirement for ethical and professional standards for accountants as well as the need for international standards.
- Understand and evaluate the key differences between IFRS rules and principles and German GAAP in order to assess the impact of different accounting standards on financial statements.
- Apply basics tools and methods to analyse the profitability and financial position of a company in order to evaluate the financial performance and value of a company.

### Content

- Introduction to International Financial Reporting: Development from national to global accounting standards, organisational set up of the IASB, process of standard development.
- IASB's conceptual framework
- Financial statement presentation
- Recognition and measurement of financial statement elements: tangible and intangible fixed assets, inventories, financial assets, liabilities, equity.
- Cash flow statements

- Other reporting tools (segment reporting, non-financial information etc.)
  - Financial statement analysis using ratio and cash flow analysis
- 

## TL 3 6118 Interdisciplinary Project

**2<sup>nd</sup> year module; Winter Semester; 2 contact hours per week; 5 ECTS**

**Limited places. Please note that although this module is offered in several study programs, it is only possible for you to take one interdisciplinary project per semester.**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Independently and collaboratively conduct interdisciplinary project work by integrating perspectives from different academic disciplines.
- Apply project management principles to plan, execute, and evaluate interdisciplinary projects in diverse teams.
- Analyse complex topics from multiple academic and professional viewpoints, critically assessing relevant stakeholders and their roles.
- Develop innovative solutions for interdisciplinary challenges by synthesizing insights from various fields.
- Present and communicate project outcomes effectively to different audiences, using appropriate methods and formats.
- Reflect on their own role and contributions within interdisciplinary teamwork, demonstrating adaptability and problem-solving skills.
- Address ethical considerations and cultural perspectives relevant to interdisciplinary work.
- Develop transferable skills in project management, strategic thinking, and communication, fostering career readiness in international, public, and private sectors.

### Content

- Theoretical and practical aspects of interdisciplinary project management, including key challenges and strategies
  - Exploration of interdisciplinary collaboration: advantages, barriers, and techniques for effective teamwork
  - Choice of thematic projects: students select from a range of projects that vary in academic focus and practical application
  - Hands-on project work: small teams conduct independent research, develop solutions, and implement project plans
  - Stakeholder engagement: understanding and addressing different perspectives, interests, and roles in interdisciplinary projects
  - Presentation and reflection: students communicate findings, receive peer and instructor feedback, and critically assess their project experiences.
-

## TL 5 6320 Business Analysis

**3<sup>rd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of financial accounting. This module cannot be combined with IBM 5 6221 Business Analysis module as they are two similar in content.**

### Learning Outcomes

At the end of lecture, the students shall have the ability to read and analyse the financial report of an enterprise.

### Content

- Important ratios for analysing financial reports
  - Available systematic approaches for analysis of a financial report
  - Necessary adjustments to the published figures in order to prepare a proper analysis
- 

## TL 5 6322 Project in International Taxation

**3<sup>rd</sup> year module; Winter Semester; 2 contact hours per week; 5 ECTS**

### **Limited places**

### Learning Outcomes

The students are expected to develop and make use of academic skills necessary to fulfil the tasks of understanding, analysing and discussing an academic issue in the field of taxation in the field of taxation. Students will be able to use their knowledge for discussing current topics.

### Content

The module gives an overview of all topics covered during the studies and helps create links between them. Relevant current topics will be discussed and academically reviewed. Students will work independently on a given task (e.g., research area, current issue), which needs to be reflected on and discussed in an academic manner. Students will receive a list of topics related to a special field of taxation or interdisciplinary work. Topics may be more practical or more theoretical in nature. According to the type of the project, the term paper will be either a written report about the practical work and the findings or a scientific paper about a research area. At the end of the project, the major findings will be presented to all participants.

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## TL 5 6328 Auditing and Corporate Governance

**3rd year elective; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Knowledge of basics of business administration and bookkeeping; corporate law; financial accounting**

### Learning Outcomes

Throughout the module, the students will acquire knowledge of various fundamental concepts of corporate governance as auditing. Upon successful completion of the module, students will become familiar with basic governance structures (e.g., different board structures, shareholder assembly, auditors), as well as the legal framework for corporate governance in the European Union and can critically evaluate these frameworks. Students will learn of the importance of auditing for a functioning

capital market, and will be aware of the incentive problems arising in modern co-operations. Furthermore, students will be introduced to the institutional setting of auditing in the European Union, as well as key techniques for auditing. Students will be familiar with the risk-based audit approach, as well as with key procedures for auditing and will be able to apply these. Students will be aware of the special role that auditors play. The students will be able to assess any ethical issues and will be able to solve them using professional standards, as well as ethical codes of conduct.

#### Content

- Fundamental concept of corporate governance
  - Corporate control, management incentives and compensation
  - Board structures and other internal elements of corporate governance in different jurisdictions
  - Regulation of auditing
  - Basic audit concepts (audit risk model, concept of materiality)
  - Risk based audit approach
  - Auditing internal control
  - Statistical and non-statistical tools for auditing
  - Auditing selected business processes
  - Reporting on financial statement audits
- 

### **TL 5 6036 Foreign Language (German or English)**

It is possible to take a German or English language course offered by our language centre and gain 5 ECTS for the course. For more details of courses offered – only German and English can be taken as the foreign language elective – please see: <https://www.hochschule-rhein-waal.de/en/international/language-courses/language-courses>

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# Sustainable Tourism

## Course Descriptions

### ST 1 6440 Basics of Sustainable Tourism

**1st year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

This module serves to lay a solid foundation in tourism and sustainability, on which in-depth modules will build. After completing the course, students will be able to:

- Understand the phenomenon of tourism as an interplay of different disciplines (geography, sociology, economy, politics, etc.)
- interpret the different disciplines in a tourism network of relationships and dependencies
- analyse the social, economic, and environmental impacts of tourism at local and global levels.
- Identify the relationships and interactions of the sub-areas, and
- Appraise the potential positive and negative effects of tourism on them.
- Students will furthermore be able to locate the effects of tourism on the basis of the dimensions of sustainability and explain the importance of sustainable (re-)modification of global tourism.

#### Content

The module is designed to introduce students to the constitutive elements of tourism. The sub-areas of geography, sociology, economy, politics and their interplay and significance for global tourism will be addressed. These include in particular:

- Spatial dimensions of tourism (significance of spaces and the influence of tourism on them)
- Social groups and their significance for tourism (both the travellers' and the visitors' side)
- Political significance of tourism and vice versa today
- Economic effects of tourism as the world's biggest industry
- Dimensions of sustainability and their interrelation and significance for tourism organisation
- The theoretical content is supported by practical (best practice) examples and interactive methods. Initial models from tourism research are presented and current developments, trends and challenges are discussed. Sustainability as a central element for the future organisation of global tourism is addressed by using theoretical models and practical examples.

### ST 1 6441 Introduction to Sustainability: Scientific Foundations and Transformational Practice

**1st year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

After successfully completing the module, students will be able to:

- Recall and describe key sustainability concepts and theories, including an overview of the sustainability crisis and its root causes.
- Explain the importance of alternative sustainable socioeconomic practices, with an emphasis on how this can address the sustainability crisis and its root causes.
- Apply systems thinking to practical sustainability challenges, including devising strategies to address the root causes of the sustainability crisis.

### Content

#### Historical Foundations and Sustainability Crisis

- Tracing the evolution of sustainability concepts through history
- Key historical events and milestones in sustainability.
- In-depth exploration of the current global sustainability crisis.
- Analysis of root causes, including social, economic, and environmental factors.

#### Systems Thinking and Global Frameworks

- Fundamental concepts and their application in understanding complex sustainability issues.
- Overview of SDGs and their role in addressing sustainability challenges.
- Introduction to the Planetary Boundaries framework/ the Safe Operating Space and its significance.

#### Societal Dynamics and Transformational Change

- Examining how societal changes can lead to large-scale transformations (“Social Tipping Points”).
  - Exploration of key domains and practices that contribute to sustainable development.
  - Role of individuals and communities in shaping a sustainable future.
- 

## **ST 1 6442 Basics of Business Administration and Accounting**

**1st year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

At the end of the lecture, the participants will:

- Understand the term “business” and its tasks.
- Have learned and understood business decision-making
- Recognise that tourism businesses underly the same economic constraints as other businesses.
- have acquired knowledge of the most relevant business aspects, including the basic legal framework and the activities of a business, e.g. producing services, marketing, human resources management, but also aspects related to accounting, cost accounting, financing and investment decisions and insurance questions.

Furthermore, the focus will be on tax rules by enabling the students to:

- Grasp the tax rules important for an enterprise.
- Learn the basic knowledge of personal income taxation.
- Understand when to ask for tax advice and how to deal with it; especially, to distinguish between legal and illegal tax saving ideas.
- Understand that international business contacts might entail specific additional problems
- Gain the ability to develop their basic knowledge further in the future.

### Content

- Definition of the term “business”
  - Analysis of what makes a “good” decision
  - Overview of the process of producing one’s services, marketing, human resources, organization, finance and investment, accounting, and similar topics
  - Basics of tax legislation and its impact on enterprises in the tourism sector and on the personal taxation of the employees
-

## ST 1 6443 Introduction to Applied Information Technology

**1st year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Acquire foundational knowledge in IT. This includes a solid understanding of key IT concepts and the ability to recall essential details about data management tools like Excel, as well as programming languages such as Python or R.
- Articulate the evolution of information technology and summarize the functionalities of various standard software tools used by tourism professionals.
- Demonstrate their ability to employ data management techniques in Excel, R or Python for handling tourism-specific data.
- Regarding evaluation, the students will be capable of evaluating the practical applications and limitations of Large Language Models in the tourism industry.
- Design basic IT projects like webpages or develop effective AI-driven prompts for tasks in tourism.
- Upon mastering these outcomes, students will possess a strategic toolkit to make informed decisions in international business settings.

### Content

In the "Introduction to Applied Information Technology" course lecture, students are introduced to the critical role of IT in the tourism industry.

- The module begins with a basic introduction to Information Technology, offering an overview of IT concepts and their evolving applications in tourism. This sets the foundation for understanding the historical and current trends in technology within the sector.
  - The course then progresses to introducing standard software tools essential for tourism professionals. Students learn the basics of data management and analysis using Excel, followed by an introduction to programming for data analysis with Python or R. The curriculum also covers survey tools, guiding students in designing and implementing market research. Additionally, students explore data visualisation and KPI dashboards, for example using Tableau for visualizing tourism data effectively.
  - A unique aspect of this course is the project on Large Language Models (LLMs) and prompt writing. This project educates students on the application of LLMs in the tourism industry and teaches them how to craft effective prompts for AI-driven tasks, a skill increasingly valuable in the modern digital landscape.
  - An optional project is included where students can gain basic skills in creating web pages. This section introduces them to website design tools and platforms, equipping them with the knowledge to build an online presence for tourism-related services or destinations.
  - The course also delves into topics that will be adapted seminaristic to current requirements, like digital marketing, social media strategies, online booking systems, and digital payment systems are also covered. Additionally, the course introduces Customer Relationship Management (CRM) in Tourism, as well as Data Analysis and Decision Making.
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## ST 1 6444 Introduction to Economics

**1st year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Explain the functioning of markets,
- Analyse the behaviour of enterprises, households and the state,
- Discuss the effects of changing market conditions and/or government interventions on markets,
- Discuss different policy measures affecting the economy in the short- and long-run

by applying basic tools and methods of economics in order to enhance the general understanding of the economic system and the specific understanding of aspects relevant for (international) tourism.

#### Content

The module contains the following elements:

- Introduction to economic principles
  - Introduction to microeconomics: deriving supply and demand as well as market equilibria, analysing and discussing adjustment processes in case of changing supply and / or demand conditions, analysing welfare implications and market efficiency by using the concepts of producer and consumer surplus etc.
  - Introduction to economics of the public sector: analysing the effects of different economic policies such as taxation or minimum wages, discussing different reasons of market failure such as externalities and the respective consequences as well as possible policy interventions to deal with market failure
  - Understanding production decisions based on profit maximization by introducing, different cost categories etc.as well as understanding consumption decisions based on utility maximization by introducing preferences and budget constraints
  - Introduction to macroeconomics: introducing different concepts to measure national income such as GDP and GNP, measuring the costs of living and discussing inflation, understanding different drivers of economic growth and potential policies to stimulate sustainable economic growth.
- 

## **ST 1 6445 Basics of Scientific Working**

**1<sup>st</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

#### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Customize, conduct and present their first own research project that meets scientific requirements.
- Use and combine the acquired knowledge about the structure and design of a scientific research project, the search for and evaluation of adequate literature, the knowledge about methods of empirical research, the collection and analysis of quantitative and qualitative data as well as different presentation techniques and media.
- Work on a research topic of their own choice from the subject area of sustainable tourism in a targeted manner, to document it in a first scientific (term)paper and to present the process and results to an audience.

#### Content

The contents of the module include:

- basic definitions and terminology of scientific working,
  - the developing of the structure and design of a research project,
  - comprehensive knowledge of information searching (use of special search engines and platforms),
  - evaluating, reproducing and using scientific literature, theoretical foundations of empirical research, the collection and analysis of data as well as different methods of empirical research, legal and ethical principles of knowledge and data (re-)production combined with a critical reflection of one's own position as a researcher,
  - the basics of scientific writing and presentation skills applied by the students on the basis of their own chosen research project.
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## ST 3 6452 Sustainable Marketing and customer behaviour

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of marketing**

### Learning Outcomes

Upon successful completion of the module, students will be able to:

- Classify differences in tourism marketing mix influenced by sustainability.
- Identify sustainable tourism environment in destinations.
- Discover change in trends of customer's behaviour towards sustainable tourism products/services.
- Examine successful sustainable marketing strategies.
- Develop sustainable marketing plan for the tourism business/service based on new trends in consumer behaviour.

### Content

- Sustainable marketing mix in tourism
  - Environmental aspects in creation of marketing product/services
  - Trends in sustainable marketing strategies
  - Change in customer values
  - Customer's expectations in sustainable tourism
  - Cultures and different lifestyles in decision-making process
  - Ethics in sustainable marketing offers in tourism
  - The impact of customer's perception of quality in sustainable tourism products/services
  - Marketing planning for sustainable tourism destination development
  - Use of digital technologies in creating sustainable tourism offers
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## ST 3 6453 Mobility and Tourism

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of tourism**

### Learning Outcomes

After successfully completing the module, students:

- will have a comprehensive understanding of tourism mobility and transportation markets.
- can describe different modes of transport and explain their importance for tourism.
- are able to outline the current market and the intermodal competition between the different service providers.
- can identify trends in tourism transport and analyse possible problems related to increasing mobility, especially with regard to climate change.
- can illustrate greener mobility options for travellers.

### Content

After a general introduction to the topic of transport as well as transport and tourism, the course will analyse the current market situation of the individual transport providers and their development perspectives. Special attention will be paid to the following topics:

- Air transportation (institutional framework, different airline types, airports, demand, environmental impact)
- Ground transportation (Rail, coaches, etc.)
- Water-based transportation

Furthermore, the sustainability of different means of transport is analysed and various options are presented with regard to the sustainable design of tourist mobility.

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## ST 3 6454 Applied Management

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

### Learning Outcomes

Upon successful completion of the module, the students

- are familiar with essential aspects of applied management with regard to intercultural management and human resources management and they are able to apply them to the tourism industry.
- have gained an advanced understanding of the relevant terminology, concepts and models, as well as of the roles, processes and functions of HRM within business.
- will have an overview of human resource management, with emphasis in human resource planning, personnel selection, training and development, performance appraisal, compensation, and contemporary issues in the context of the global tourism environment
- will have also gained a profound knowledge of organizational behaviour as a research area that deals with the explanation, prognosis and control of behaviour in and of organizations
- will be able to critically reflect on different levels of analysis of organizational behaviour and are sensitized to the characteristics and challenges of both HRM and OB in an international tourism context.
- know the basics of intercultural management and they can explain different cultural models as well as their strengths and weaknesses.
- recognize their own culturally shaped perceptions and they show sensitivity to intercultural communication, e.g., with international tourism service providers, and different culture-related behaviour and values
- understand the problems associated with travelling, living and working in a different cultural context and are able to solve cultural misunderstandings by applying appropriate approaches.

### Content

The lecture gives a general overview of the problems associated with intercultural encounters and of methods of intercultural management. Basic theoretical and practical aspects of intercultural management are dealt with. In order to acquire intercultural competence, it is necessary to become aware of the significance of cultural influences on human behaviour. Therefore, fundamental aspects are not only dealt with theoretically, but also by means of case studies. Important topics are:

- What is culture?
- Theoretical cultural models
- Culture shock and Intercultural competence
- Intercultural communication
- The strategic role of HRM
- Human resource planning (scope, job analysis, job description, flexibility)
- Recruitment and selection processes
- Performance measurement and appraisal
- Training and development
- Fundamentals of organizational behaviour (conceptual approach and classification)
- Essential aspects of the behaviour of individuals in organizations
- Behavioural dynamics and processes at the group and organizational level

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## ST 3 6455 Sustainability Accounting and Reporting

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of accounting**

### Learning Outcomes

Upon successful completion of the module, the students will be able to:

- Explain the main concepts of corporate sustainability and provide understanding on how green, social, and governmental (ESG-) transformation of firm influences accounting practices.

- Delve into three key pillars of sustainability: management, reporting, and accounting. As the tourism industry grows, addressing sustainability challenges has become increasingly important to protect ecosystems, local communities, and cultural heritage. By examining topics like biodiversity and ecosystem protection, community empowerment and involvement, and labour rights and fair employment students will gain a comprehensive understanding of how organizations can navigate the complex landscape of ESG.
- Classify and implement sustainable business models and strategies from an entrepreneurial perspective. They get familiar with both the new European Sustainability Reporting Standards (ESRS) and the IFRS Sustainability Disclosure Standards, management control for sustainability as well as analysing sustainability reports.
- Prepare a sustainability report and will be equipped with the skills and insights needed to drive sustainability initiatives within their organizations, make informed decisions, and contribute to a more sustainable future for businesses and society.
- Apply the different methods in market-oriented sustainability management successfully and without making mistakes.

Many examples, exercises and case studies help students to apply methods for the measurement and the management of corporate sustainability fast and accurately without any cognitive effort. Students will also acquire the skills to be able to analyse the sustainability performance of a business and recommend how sustainability performance can be improved.

#### Content

- Introduction to Sustainability: Sustainability and its significance in today's business world; the triple bottom line approach: People, Planet, Profit.; historical perspectives and the evolution of sustainability in business.
  - Sustainability Management: Sustainable business strategies and models; incorporating sustainability into corporate culture; leadership and decision-making for sustainability.
  - Sustainability Metrics and KPIs: Key Performance Indicators (KPIs) for sustainability measuring environmental, social, and economic impacts; importance of data collection and analysis.
  - Sustainability Reporting Frameworks: Introduction to sustainability reporting standards (e.g., ESRS GRI, SASB, IIRC); reporting best practices and global trends.
  - Assurance and Verification: The importance of third-party assurance in sustainability reporting; verification processes and standards (e.g., ISAE 3000); enhancing the credibility and reliability of sustainability reports.
  - Case Studies
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## **ST 3 6456 Change Management for Resilient Destinations**

**2<sup>nd</sup> year module; Winter Semester; 4 contact hours per week; 5 ECTS**

**Prerequisite: Basic knowledge of geography**

#### Learning Outcomes

Upon successful completion of the module, the students will be able to:

- Understand important constructs of change management for resilient destinations such as risk, crisis, disaster, resilience and network management within sustainable destination management.
- Transfer this knowledge to conduct a destinations specific risk management assessment to develop a crisis and disaster management plan within the framework of sustainable tourism development.
- Learn about the vital importance of cooperating within networks to facilitate and enhance the adaptive capacity of a destination especially after the experiences of the COVID-19 crisis and the challenges of digitalisation.

#### Content

- Recap of the course sustainable destination management and change management
- Definition of resilience and destination resilience
- Approaches to destination resilience as a vital factor in sustainable tourism development

- Strategic destination management in a post-COVID and digitalised world
  - Crisis and disaster management, risk assessment, networks, social capital and adaptive capacity building
  - A comprehensive destination resilience framework focusing on the unique structures of individual destinations and sustainable tourism.
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## ST 3 6118 Interdisciplinary Project

**2<sup>nd</sup> year module; Winter Semester; 2 contact hours per week; 5 ECTS**

**Limited places. Please note that although this module is offered in several study programs, it is only possible for you to take one interdisciplinary project per semester.**

### Learning Outcomes

Upon successful completion of this module, students will be able to:

- Independently and collaboratively conduct interdisciplinary project work by integrating perspectives from different academic disciplines.
- Apply project management principles to plan, execute, and evaluate interdisciplinary projects in diverse teams.
- Analyse complex topics from multiple academic and professional viewpoints, critically assessing relevant stakeholders and their roles.
- Develop innovative solutions for interdisciplinary challenges by synthesizing insights from various fields.
- Present and communicate project outcomes effectively to different audiences, using appropriate methods and formats.
- Reflect on their own role and contributions within interdisciplinary teamwork, demonstrating adaptability and problem-solving skills.
- Address ethical considerations and cultural perspectives relevant to interdisciplinary work.
- Develop transferable skills in project management, strategic thinking, and communication, fostering career readiness in international, public, and private sectors.

### Content

- Theoretical and practical aspects of interdisciplinary project management, including key challenges and strategies
  - Exploration of interdisciplinary collaboration: advantages, barriers, and techniques for effective teamwork
  - Choice of thematic projects: students select from a range of projects that vary in academic focus and practical application
  - Hands-on project work: small teams conduct independent research, develop solutions, and implement project plans
  - Stakeholder engagement: understanding and addressing different perspectives, interests, and roles in interdisciplinary projects
  - Presentation and reflection: students communicate findings, receive peer and instructor feedback, and critically assess their project experiences
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## IBM 5 6036 Foreign Language Elective (English or German)

If you choose Sustainable Tourism as your main study program and you would like to include a language course on your learning agreement, please write Foreign Language Elective and indicate whether you want to take an English or a German class (5 ECTS). If you have chosen modules from a second study program, use the code of that program – e.g., for International Business and Management, use the code IBM 5 6036. If you have chosen only modules from the Sustainable Tourism program, choose one of the codes above. For more details of courses offered – only German and English can be taken as the foreign language elective – please see: <https://www.hochschule-rhein-waal.de/en/international/language-courses/language-courses>

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