STUDY SCHEDULE

INTERNATIONAL BUSINESS AND SOCIAL SCIENCES

BACHELOR OF ARTS

HOCHSCHULE
RHEIN-WAAL

Rhine-Waal University
of Applied Sciences

Faculty
Society and Economics

Kleve, 15.10.2013

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RECOMMENDED STUDY PLAN

SEMESTER 1	Basics of Business Administration and Social Sciences	Civil and Business Law	Business Mathematics	Descriptive Statistics	Basics of Economics	Information Technologies and Applied Software
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SEMESTER 2	Financial Accounting	Management Accounting	Ethics and Culture	International Law	Basic Methods	Human Resource Management and Logistics
	5 CP	5 CP	5 CP	5 CP	5 CP	5 CP
SEMESTER 3	Corporate Finance	International Accounting and Corporate Development	Empirical Research Methods	International Organisations	Project	Marketing
	5 CP	5 CP	5 CP	5 CP	5 CP	5 CP
SEMESTER 4	Competition and Regulation	Conflict Management and Business Psychology	Controlling and Integrated Management Systems	Decision and Game Theory	Elective Subjects	
	5 CP	6 CP	6 CP	5 CP	8 CP	
SEMESTER 5	Business Analysis	Economic Policy in an International Environment	Social Aspects in Economics	Project	Elective Subjects	
	6 CP	6 CP	5 CP	5 CP	8 CP	
SEMESTER 6	Internship or Semester Abroad					
	30 CP					
SEMESTER 7	Workshop: Academic Writing	Business Simulation	Project	Bachelor Thesis	Colloquium	
	5 CP	5 CP	5 CP	12 CP	3 CP	

Business Administration	Social Sciences	Economics	Law	Methods

IB_1   BASICS OF BUSINESS ADMINISTRATION AND SOCIAL SCIENCES

MODULE-NO.	IB_1
COURSES	IB_1.1 Basics of Business Administration
	IB_1.2 Basics of Social Sciences
EQUIVALENT	IR_3
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	1st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	At the end of the course students will be familiar with the core methods and results in the fields of business administration and social sciences. In such the module serves as a basis for further studies in the relevant fields.
	After completing the module students will be able to describe the core aspects of business administration and social sciences and will be able to illustrate, contrast, and apply the main concepts and theories from the fields of business administration, sociology, and political sciences. Hence, they will be able to discuss and interpret operational, societal, economic and political challenges from various perspectives. Through the successful participation in this module students are able to recognize the basics of doing business inside a company. They are also able to discuss critically the role of an entrepreneur and the process of business planning.

IB_1.1 BASICS OF BUSINESS ADMINISTRATION

EQUIVALENT	GD_4.1, IR_3.1, TL_1.1
TYPE	Lecture
SIZE OF GROUP	Up to 240
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Dias, L. and A. J. Shah (2009) *Introduction to Business,* Columbus Ohio: McGraw Hill Higher Education.

Nickels, W., J. McHugh, and S. McHugh (2010) *Understanding Business*, 9th ed., Columbus Ohio: McGraw Hill Higher Education.

Nickels, W. G., J. McHugh, and S. McHugh (2012*) Business: Connecting Principles to Practice*, Columbus Ohio: McGraw Hill Higher Education.

CONTENT	The main topics to be covered are: • business planning and entrepreneurship • business models, target systems and strategies (meaning of a business model, target system of an business, strategy development, products and services) • analysis of market, customer and competitor (analysis of the market and the framework, competitor analysis, portfolio techniques, SWOT-analysis, marketing) • design of the net product (net product and value chain, application of the value chain concept, lean production, franchising) • corporation structures (basics and connections, legal form, organisational structure, corporate governance, human resource management, corporate development) • accounting (basics and connections, external accounting, internal accounting, planning calculations) • financing and shareholder value (basics and connections, financing, due diligence, shareholder value approach) • summary: business plan

IB_1.2 BASICS OF SOCIAL SCIENCES

EQUIVALENT	IR_3.2
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Giddens, A. (2009) *Sociology*, 6th ed., Cambridge: Cambridge University Press. Hunt, E.F. and D.C. Colander (2010) *Social Science: An Introduction to the Study of Society*, 14th international ed., Boston, MA: Pearson. Newton, K. and J.W. van Deth (2009) *Foundations of Comparative Politics*, 2nd ed., Cambridge: Cambridge University Press.

CONTENT	Social sciences, in general, comprise all academic disciplines concerned with the theory and analysis of human society as well as social relationships. Following a holistic approach the various relevant disciplines, such as anthropology, economics, history, political sciences, psychology, or sociology, will be introduced and their interdependencies as well as their major conceptual differences will be addressed. The role of the various disciplines in explaining human society and social relationships will be discussed.
	Having gained an overview of the central themes and disciplines core issues, questions and challenges in the field of social sciences will be introduced and analyzed in particular from a sociology- and a political sciences-perspective. Main topics to be covered include:
	- Social Identity - Social Structure - Conflict and Consensus - Social Inequality - Governmental Forms and Functions - Social and Political Change - Social and Political Integration - Government and the Economy - Institution-building
	Necessary concepts, methods and tools are presented and explained throughout the course.

IB_2   CIVIL AND BUSINESS LAW

MODULE-NO.	IB_2
COURSE	IB_2.1 Basics of Civil Law
	IB_2.2 Basics of Business Law
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Heiko Wilde
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	1st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination

POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Students will acquire knowledge of various fundamental areas of civil law and domestic and international business law with a focus on contracts, companies, cartel law and international sales contracts. The students will be able to identify important legal issues in these areas and relate them to various typical real-life situations. The students will be enabled to argue simple cases regarding frequently recurring situations. The students will also be able to act as an intermediary for the legal profession in the area of civil law and domestic and international business law.

IB_2.1 BASICS OF CIVIL LAW

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Foster, N. and S. Sule (2010) *German Legal System and Laws*, 4th ed., Oxford: Oxford University Press. Reimann / Zekoll, *Introduction to German Law*, 2nd ed. 2006. Howard Fisher, *The German Legal System & Legal Language*, 3rd ed. 2006. Wendler, Tremml, Bücker, *Key Aspects of German Business* Law, 4th ed. 2008.
CONTENT	Main topics to be covered include: • Basic terms and concepts of civil law, such as persons and things. • Contracts, in particular conclusion, termination, remedies, and special types of contracts, e.g. purchase contract, rental contract, building/repair contract, and legal remedies of the buyer/lessee/customer under the statutory German law relating to these types of agreements. • Property, in particular transfer of title to movable and immovable property, encumbrances, pledges and transfers serving as collateral

IB_2.2 BASICS OF BUSINESS LAW

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Foster, N. and S. Sule (2010) *German Legal System and Laws*, 4th ed., Oxford: Oxford University Press. Howard Fisher (2006) *The German Legal System & Legal Language*, 3rd ed. Reimann / Zekoll (2006) *Introduction to German Law*, 2nd ed.

	Wendler, Tremml, Bücker (2008) *Key Aspects of German Business Law*, 4th ed.
	Wirth, G. et.al. (2010) *Corporate Law in Germany*, 2nd ed., München: Beck Juristischer Verlag.
CONTENT	Main topics to be covered include: • Fundamentals of corporate and commercial law (Kaufmann term, substantive commercial law and commercial register) in Germany • Important companies, such as GmbH, Aktiengesellschaft, GmbH & Co. KG • Fundamentals of unfair competition law • Fundamentals of cartel law: Cartels, horizontal agreements, vertical agreements, abuse of dominant position • Contract law, in particular negotiation of contracts

IB_3 BUSINESS MATHEMATICS

MODULE-NO.	IB_3
EQUIVALENT	TL_2
RESPONSIBLE PROFESSOR	Prof. Dr. Gernot Müller
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	1st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	By the end of the course students will be able to apply mathematical tools in order to calculate key figures required for analysis and decision making in business and economics. Furthermore, they will be prepared to illustrate standard economic issues with mathematical models and will be versed in applying relevant mathematical concepts to solve basic economic optimization problems.
BIBLIOGRAPHY	Chiang, A. C., et al (2005) *Fundamental Methods of Mathematical Economics*, 4th international ed., New York: McGraw Hill. Jacques, I. (2013) *Mathematics for Economics and Business*, 7th ed., Harlow et al: Pearson.

	Soper, J. (2004) Mathematics for Economics and Business: An Interactive Introduction, 2nd ed., Croydon: Wiley-Blackwell Publishing.
CONTENT	In this module, core mathematical concepts relevant to business administration and economics are introduced, explained, and applied to practical examples. The topics to be covered are primarily: • Linear equations and systems of linear equations; • Non-linear equations; • Matrix algebra; • Differentiation and integration; • Marginal concepts, rates of change, and elasticities; • Simple and compound interest; • Unconstrained and constrained optimization problems; • Lagrange multipliers.

IB_4 DESCRIPTIVE STATISTICS

MODULE-NO.	IB_4
EQUIVALENT	IR_4, TL_3
RESPONSIBLE PROFESSOR	Prof. Dr. Gernot Müller
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 180
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	1st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	The course aims to provide students with basic statistics applied by management and administration. By the end of the course, they will know the main concepts and can assess the relevance and shortcomings of these techniques. Furthermore, students will be able to use the statistical methods in order to solve realistic decision problems and learn to draw conclusions from available data.
BIBLIOGRAPHY	Levin, R. I., and D. S. Rubin (2011) *Statistics for Management*, 7th ed., Dorling Kindersley. Sullivan III, M. (2013) *Fundamentals of Statistics: Informed Decisions Using Data*, 4th ed.,

	Boston: Pearson Education.
CONTENT	The main focus is on descriptive statistics and probability theory with practical case studies and exercises from economics, business management, and social sciences. Main topics to be covered include: • Data collection and presenting techniques; • Measures of location, position, dispersion, and concentration; • Probability theory and distributions; • Sampling theory and distributions; • Introduction to estimation, formulation of hypotheses, tests of significance, and confidence intervals; • Analysis of variance; • Fundamentals of time series analysis.

IB_5   BASICS OF ECONOMICS

MODULE-NO.	IB_5
COURSES	IB_5.1 Microeconomics IB_5.2 Macroeconomics
EQUIVALENT	IR_2, TL_15
RESPONSIBLE PROFESSOR	Prof. Dr. Hasan Alkas
CREDIT POINTS	5 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	1st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	Upon successful completion of the course, students will be able to describe the basic mechanisms at work in the economic system. 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 simple diagrammatic and algebraic models in micro- and macroeconomics and to identify applications of, limitations to, and improvements in these models.

IB_5.1 MICROECONOMICS

EQUIVALENT	IR_2.1, TL_15.1
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 180
CREDIT POINTS	3 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Mankiw, N.G. and M.P. Taylor (2011) *Economics*, 2nd ed., London: Cengage Learning. Pyndick, R.S. and D.L. Rubinfeld (2010) *Microeconomics*, 7th international ed., Englewood Cliffs: Prentice-Hall. Varian, H. (2010) *Intermediate Microeconomics.* New York: W.W. Norton & Co.
CONTENT	The course will provide the students with the basic microeconomic concepts, tools and theoretical foundations. The main topics to be covered are: • 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 • profit maximisation Throughout the course students will be given a short introduction to game theory, information problems, and principal-agent theory.

IB_5.2 MACROECONOMICS

EQUIVALENT	IR_2.2, TL_15.2
TYPE	Lecture
SIZE OF GROUP	Up to 180
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Burda, M. and C. Wyplosz (2009) *Macroeconomics: A European Text*, Oxford: Oxford University Press. Mankiw, N.G. and M.P. Taylor (2011) *Economics*, 2nd ed., London: Cengage Learning.
CONTENT	The course will provide the students with the basic macroeconomic concepts, tools and theoretical foundations. The main topics to be covered are: • macroeconomic data • long-run economic development • monetary economics • open economy • short-run fluctuations • effects of economic policy

IB_6   INFORMATION TECHNOLOGIES AND APPLIED SOFTWARE

MODULE-NO.	IB_6
EQUIVALENT	TL_17
RESPONSIBLE PROFESSOR	Prof. Dr. Thomas Pitz
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	1st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students will be familiarized with the main topics of computer sciences. They learn how to formalize and solve problems with algorithms. They learn the basic concepts of digital systems including Boolean logic. They learn how to classify crypto systems and their applications in network communication. Furthermore, they will have the ability to design a relational data base systems and solve problems with software tools like EXCEL and ACCESS as well as how to write HTML and JAVA applications.
BIBLIOGRAPHY	Brookshear, J G. (2011) *Computer Science: An Overview*, Prentice Hall. Reed, D. (2010) *A Balanced Introduction to Computer Science*, Prentice Hall. Smart, M. (2011) L*earn Excel 2010 Expert Skills with The Smart Method*, Courseware Tutorial teaching Advanced Techniques, The Smart Method.
CONTENT	The class covers an introduction to the main areas in theoretical computer science (part: information technology) and applications (part: applied software). The formal aspects of information and algorithms and their representation in digital systems will be discussed. Furthermore, there will be an introduction to Boolean logic, cryptology, the theory of relational data base systems, program languages and computer networks. Besides the theoretical foundations of computer science, the students have the possibility to work on exercises and small projects on the computer. Major topics will include: • algorithms and information • Boolean logic and digital technology • computer networks

	• cryptography
	• relational data bases
	• program languages (JAVA)
	• introduction to applied software (EXCEL, ACCESS, JAVA, HTML)

IB_7   FINANCIAL ACCOUNTING

MODULE-NO.	IB_7
COURSES	IB_7.1 Bookkeeping IB_7.2 Financial Accounting
EQUIVALENT	TL_7
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	At the end of the course students will be able to perform adjustment bookings and closing entries in double-entry bookkeeping using journal format as well as T-accounts. They will be familiar with setting-up a trial balance as well as an adjusted trial balance. Students will recognize main German financial accounting rules and apply these to setting up financial statements as well as to analyse them. Furthermore, students will be enabled to relate the bookkeeping procedures to the final outputs of the financial accounting processes.

IB_7.1 BOOKKEEPING

EQUIVALENT	TL_7.1
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h

BIBLIOGRAPHY	Bragg, S.M. (2011) *Bookkeeping Essentials*, Hoboken: Wiley & Sons.
	Döring, U. and R. Buchholz (2011) *Buchhaltung und Jahresabschluss*. 12th ed. Berlin: ESV.
	Power, M., B. E. Needles, and S. V. Crossons (2011) *Accounting Principles,* 11th ed., Andover: Cengage Learning EMEA.
	Waybright, J. and R. Kemp (2010) *Financial Accounting*, Upper Saddle: Pearson Prentice Hall.
CONTENT	Bookkeeping is mainly the process of recording financial transactions. During the course relevant bookkeeping systems are outlined and the preparation of basic financial statements is discussed. Main topics of the course include: • balance sheet and profit-and-loss account • stock-taking and inventory • trial balance and adjusted trial balance • accounting equation and double entry system • discounts, returns & allowances and VAT • depreciation, accruals and deferrals • utilisation of accounting information and financial statements The relevant bookkeeping processes and concepts are presented and explained throughout the course.

IB_7.2 FINANCIAL ACCOUNTING

EQUIVALENT	TL_7.2
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Coenenberg, A. G., A. Haller, and W. Schultze (2009) *Jahresabschluss und Jahresabschlussanalyse*, 21st ed., Stuttgart: Schaeffer-Poeschel. Fey, G. and G. Fladt (2005) *Deutsches Bilanzrecht / German Accounting Legislation: Deutsch-Englische Textausgabe mit einführenden Erläuterungen*, 4th ed., Düsseldorf: IDW. Waybright, J. and R. Kemp (2010) *Financial Accounting*, Upper Saddle: Pearson Prentice Hall.
CONTENT	Financial Accounting is the process of gathering, summarizing and reporting financial data for external use. The statements have to be produced based on Accounting Principles which differ in various countries. The principles and concepts relevant for Germany are discussed and explained in this course. The main topics to be covered are: • Introduction to financial accounting in Germany: Basic legal rules, elements of financial statements and primary users of financial statements • Accounting for assets according to German accounting rules: Recognition and measurement of tangible and intangible non-current assets, for inventories, and for financial instruments • Accounting for assets and liabilities according to German accounting rules: Recognition and measurement of assets and liabilities (debt and provisions)

	• Treatment of special balance sheet items: Recognition and measurement of deferred taxes
	• Profit and loss statement and balance sheet according to German accounting rules
	• Special accounting rules for group accounts in Germany
	The course provides a basis for the understanding of other financial accounting systems.

IB_8   MANAGEMENT ACCOUNTING

MODULE-NO.	IB_8
EQUIVALENT	TL_8
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Bauer
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_7
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	The course provides a broad overview of management accounting. After having defined important expressions the total cost accounting system (cost types, cost centers, cost objects) is presented critically discussing deficits of the methods. The course also examines modern cost accounting systems as an improvement. Applied controlling methods are topics to extend the understanding of costs to be finalized by decision oriented costs.
BIBLIOGRAPHY	Drury, C. (2009) *Management Accounting for Business,* 4th ed. Andover: Cengage Learning EMEA. Haberstock, L (2008) *Kostenrechnung* I. Horngren, C. et.al. (2008) *Cost Accounting: A Managerial Emphasis*, 13th ed., Harlow: Pearson Education. Powers, M., B. E. Needles, and S.V. Crosson (2010) *Financial and Managerial Accounting Principles*, 9th ed., Andover: Cengage Learning EMEA.

CONTENT	The course handles the following topics:
	• Overview management accounting
	• Fundamentals of management accounting
	• Cost type accounting
	• Cost centre accounting
	• Cost object accounting
	• Systems of cost accounting
	• Direct Costing
	• Activity based costing (ABC)
	• Common costs: methods and challenges

IB_9 ETHICS AND CULTURE

MODULE-NO.	IB_9
COURSES	IB_9.1 Intercultural Management
	IB_9.2 Ethics and Social Norms
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination and Certificate
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	The aim of this module is to impart the fundamental basics of intercultural management and ethical issues. It provides students with broad understanding of definition of culture and how it applies to international cultural issue. Hence the students will be able to identify some of the main factors that influence how decisions are made in cross-cultural management contexts. They are able to assess critically some of the ethical issues inherent in cross-cultural and international management decision-making against a background of globalisation and "culture shift." On successful completion of the module students will be able to understand the ethical and socially responsible role of the business leaders on a public and global stage and confrontment of managers with a growing range of complex ethical issues. Also, students will learn about the ethical issues e.g., religion and ethics and concepts of human and social rights. Students will also be able to perceive the ethical

reasoning and do critical analysis and recognize and reflect upon complex ethical problems with a view to enhancing their analytical and decision-making skills. At the end of the course students will be able to answer questions about ethics, socialisation, rational choice, social norms, theories and types of norms, differences between beliefs, morals, values, rights, freedoms, and laws.

IB_9.1 INTERCULTURAL MANAGEMENT

EQUIVALENT	IR_20.2, TL_27.3
TYPE	Lecture
SIZE OF GROUP	Up to 150
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Gesteland, R. (2002*) Cross-cultural Business Behaviour: Marketing, Negotiating and Managing Across Cultures*, 3rd ed., Copenhagen Business School Press.
	Hodgetts, R., Luthans, F., and Doh, J. (2005) *International Management: Culture, Strategy and Behavior*, 6th ed., McGraw-Hill/Irwin.
	Mead, R. and Andrews, T. G. (2009) *International Management: Culture and Beyond*, 4th ed., Wiley-Blackwell.
	Trompenaars, F. and Woolliams, P. (2004) *Marketing Across Culture,* 1st ed*.,* Capston.
	Trompenaars, F. and C. Hampden-Turner. (2012) *Riding the Waves of Culture: Understanding Cultural Diversity in Business,* Mcgraw Hill Book.
CONTENT	Intercultural differences have a great influence on management decisions and outcomes. For managers, intercultural competence is one of the most important requirements for working successfully in a global environment. The course is aimed to understand the key concepts of intercultural management and to apply these concepts through a variety of practical examples. Therefore the course deals with the cross-cultural comparisons of management and communications processes.
	Main topics to be covered include:
	- introduction to international management and culture - relevance of intercultural management - concepts and functions of culture and comparing cultures - movement in the culture - culture and management: organisation, motivation and leadership in different cultures - intercultural competence - intercultural communication and negotiations - international business behaviour

IB_9.2 ETHICS AND SOCIAL NORMS

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Brink, A. (2011) *Corporate Governance and Business Ethics* Springer Science+Business Media. Carroll, A. B. and A. K. Buchholtz (2011) *Business & Society: Ethics, Sustainability, and Stakeholder Management,* 8th ed., South-Western Cengage Learning. Dolgoff, R., F. M. Loewenberg, and D. Harrington (2008) *Ethical decisions for social work practice*, 8th ed., Brooks Cole. Fisher, C. M. and A. Lovell (2009) *Business Ethics and Values: Individual, Corporate and International Perspectives,* 3rd ed., Prentice Hall. Lyons, D. (1984) *Ethics and the Rule of Law*, Cambridge: Cambridge University Press.
CONTENT	This course examines ethical issues and dilemmas, covering a range of complex and controversial problems relating to business in a global economy. The main concepts and theories underpinning the ethics and social norms will be introduced to make the students capable of applying these to business situations. Major topics will include: • introduction: study of ethics, socialization, social identity, rational choice • issues of social values, law and ethics in business • evaluating normative ethical theory and descriptive ethical theory • tools and techniques of business ethics management • the role of corporations, multinational corporations, and nation-states from a social and ethical perspective • examination of virtue ethics of: Aristotle, Plato and Confucius • ethical issues in Social Work Education • diverse issues – religion and ethics and theories of norms

IB_10 INTERNATIONAL LAW

MODULE-NO.	IB_10
COURSES	IB_10.1 International Taxation IB_10.2 International Business Law
EQUIVALENT	IR_21
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week

WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	Through the successful participation in this module the students are able to describe the basic principles of national taxation and discuss the principles of international taxation. They are able to compare the impact of the different methods to eliminate double taxation and solve easy cases of international taxation using Double Taxation Agreements. Furthermore the module covers business law on European as well as international level and provides some comparative analysis of different jurisdictions. The students shall be enabled to convey the systematic knowledge and the techniques of working with legal texts necessary for a graduate in business to solve legal problems in international business relationships. By the end of the module students will be able to explain the basics of International Taxation and the principles of international business law, including the law governing contracts, tort, consumer protection, and trade in international relations. They can distinguish the meaning of different contractual terms and are able to propose adequate stipulations for international contracts. Further, students are able to compare critically the benefits of different legal forms of companies and their impact on ownership and responsibility of management.

IB_10.1 INTERNATIONAL TAXATION

EQUIVALENT	IR_21.1
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Djanani, C. G. Brähler, and C. Lösel, (2007) *German Income Tax*, Frankfurt am Main: Verlag Recht und Wirtschaft. Rasmussen, M. (2011) *International double taxation*, Alphen/Rhein: Kluwer Law International. Rohatgi, R. (2005) *Principles of international taxation,* London: Richmond Law & Tax Ltd.
CONTENT	Main topics to be covered include: Taxation as an important example for the complexity of everyday events when happening in an international context; taxation as an example for a legal matter which is relevant in most cases and is very complicated in international cases, although the people acting mostly do not know about

	those complexities
	• Taxation as an important example how the coexistence of different national legal rules in a cross-border case may gravely influence the behavior of all persons involved and/or distort the normal behavior of people
	• basics in taxation: fundamental terms, tax liability, tax base and tax tariff
	• basic principles of international taxation: principles of international tax law, double taxation and minor taxation, methods for elimination of double taxation
	• double tax agreements: OECD model convention, taxation of income (Art. 6-21) and elimination of double taxation (Art. 23)

IB_10.2 INTERNATIONAL BUSINESS LAW

EQUIVALENT	IR_21.2, TL_27.7
TYPE	Lecture
SIZE OF GROUP	Up to 150
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Cahn, A. and D. Donald (2010) *Comparative Company Law*, Cambridge: Cambridge University Press. Schaffer, R., B. Earle, and F. Agusti (2011) *International Business Law and Its Environment*, 8th ed., Cengage Learning Emea.
CONTENT	The course compares company laws of different legal systems. Variances in establishment and control of companies, shareholder rights, and management responsibilities are highlighted, and contrasted to the situation in Germany. Further on, this course deals with the fundamental principles of international trade law; in particular, the CISG (convention on contracts for the international sale of goods) is covered, which is applicable to most international sales contracts. Emphasis will be placed on contract law in view of legal problems facing typical contracts in the field of international commerce. The course covers elementary issues like risk and liability in international transport. EU business law and the impact of EU law on trade within the internal market complete the picture.

IB_11 BASIC METHODS

MODULE-NO.	IB_11
COURSES	IB_11.1 Project Management IB_11.2 Scientific and Presentation Skills
EQUIVALENT	TL_12
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week

WORKLOAD	180 h
SIGNIFICANCE OF MARK	Unmarked
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Certificate
POSSIBLE EXAMINATION	n/a
LEARNING OUTCOMES	By the end of this course students will be able to assess and valuate the factors of successful project management techniques. They will be familiar with the analysis of the impact of resource constraints on achieving project goals and describe the range of different techniques available in project management. They will also be able to apply theoretical insights from their courses to managing effective projects. Furthermore students will be able to position a project within the overall corporate objectives and strategy and understand the project-specific environment: resources, other projects, customers, competition, technology, the economy, subcontractors, the government, suppliers and budget. Having successfully completed the module students will have a critical understanding and knowledge of methods and concepts necessary for planning, organising, and conducting projects and will be able to demonstrate and apply basic research methods to topics from the fields of business, economic and social sciences. Graduates will be able to make an informed choice between different presentation techniques and styles and to demonstrate sound academic writing skills.

IB_11.1 PROJECT MANAGEMENT (CERTIFICATE)

EQUIVALENT	TL_12.1
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Gray, C., and E. Larson (2011) *Project Management: The Managerial Process* (*International Editions)*, McGraw-Hill. Kuster, J. (2011) *Handbuch Projektmanagement*, 3rd ed., Heidelberg: Springer. Lock, D. (2007) *Project Management,* 9th ed., Gower Publishing Co Ltd.
CONTENT	Project management is one of the essential ways of achieving an organization's strategy. This course addresses the basic nature of managing general projects. Contents of this module will cover the whole process of project management, including project initiation, project planning, project implementation and project termination. Major topics will include:

- basic concepts of project and project management

- project selection and definition, team building

- communication and conflict management

- project planning methods and techniques

- types of project organizations

- project management life cycle

- phases/ stages of project management

  o initiation stage

  o planning stage/ project planning

  o implementation stage/ project execution

- closing stage/ project termination/ project closure

- project monitoring and control

IB_11.2 SCIENTIFIC AND PRESENTATION SKILLS (CERTIFICATE)

EQUIVALENT	IR_7.2, TL_12.2
TYPE	Lecture and accompanying Practical Training
SIZE OF GROUP	Up to 180
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Ethridge, D.E. (2004) *Research Methodology and Applied Economics*, 2nd ed., Ames, IO: Blackwell. Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) *Academic Writing Manual*, mimeo. Weissman, J. (2008) *Presenting to Win: The Art of Telling Your Story*, 2nd ed., Upper Saddle River, NJ: Prentice Hall.
CONTENT	During the course the relevant steps in conducting and presenting own academic work is discussed. These include: • approaching different tasks • planning and organisation of academic work • self-management • basic research methods • literature review • writing an academic paper • referencing and citation rules • presentation techniques Throughout the course students will apply the acquired knowledge and skills to topics from the fields of economics and finance.

IB_12 HUMAN RESOURCE MANAGEMENT AND LOGISTICS

MODULE-NO.	IB_12
COURSES	IB_12.1 Human Resource Management IB_12.2 Logistics
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Gernot Müller
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The module introduces students to human resource (HR) and logistics management. The courses will enable them to demonstrate an advanced understanding of the relevant terminology, theories and concepts, as well as of the roles and functions of HR and logistics within business. Students will be able to explain the importance of the specific tools for the overall management of firms, and to apply strategies to a variety of situations and contexts that occur in practice.

IB_12.1 HUMAN RESOURCE MANAGEMENT

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Boxall, P., and J. Purcell (2011) *Strategy and Human Resource Management*, 3rd ed., Basingstoke: Palgrave Macmillan. Lepak, D., and M. Gowan (2010) *Human Resource Management: Managing Employees for Competitive Advantage*, Upper Saddle River: Prentice Hall.

	Snell, S. A., and G. W. Bohlander (2013) *Principles of Human Resource Management, International Edition*, 16th ed., Mason: South-Western.
CONTENT	The course teaches students the need for HR management within national and international companies. It takes a broad view on human resources while introducing the current methods, policies and practices. Main topics to be covered include: • Roles and strategic planning of HR management; • Activities and implementation of HR management; • HR management across different organizational structures; • Recruitment and selection processes; • Leadership theories and styles; • Training and development; • Motivation and incentive mechanisms; • Teamwork and internal relations; • Performance measurement and appraisal; • Compensation and collective bargaining.

IB_12.2 LOGISTICS

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Grant, D. B. (2012) *Logistics Management*, Harlow et al: Pearson Education. Harrison, A., and van Hoek, R. I. (2011) *Logistics Management & Strategy: Competing through the Supply Chain*, Harlow et al: Pearson. N. N. (2011): *Logistics Operations and Management: Concepts and Models*, Amsterdam et al: Elsevier.
CONTENT	The introductory part of the course surveys the relevant definitions, objectives, concepts, and processes of logistics. Next, management of the major logistic processes and activities with regard to the core segments of the supply chain, i.e. procurement, warehousing, production, and distribution and disposal, is discussed and evaluated. Finally, the relationship between logistics management and other areas of business administration, such as sustainability and environmental acceptability, supply chain and HR management, marketing and controlling, and external transport management, is examined and assessed.

IB_13 CORPORATE FINANCE

MODULE-NO.	IB_13
EQUIVALENT	TL_13
RESPONSIBLE PROFESSOR	Prof. Dr. Jörn Sickmann
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	3rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	The module is intended to familiarize the students with the basic principles of corporate finance. Students, as prospective managers, will learn the most important theoretical concepts related to investment, financing and valuation. The course 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 course students are able to apply, in real world situations, the techniques that have been developed.
BIBLIOGRAPHY	Main Textbook: Berk, J., and P. DeMarzo (2010) *Corporate Finance*, 2nd ed., Prentice Hall. German translation of the book available (*Grundlagen der Finanzwirtschaft: Analyse, Entscheidung und Umsetzung*, Pearson Studium), English textbook is recommended! Additional Reading: Brealey, R.A., Myers, S.C. (2011) *Principles of Corporate Finance*, 10th ed. Ehrhardt, M. C., and E. F. Brigham (2010) *Corporate Finance*, 4th ed., South-Western College. Ross, S.A., Westerfield, R.W. and Jordan, J. (2010*) Corporate Finance*, 9th ed., Irwin and McGraw-Hill.
CONTENT	Main topics to be covered include: - introduction to corporate 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
- optimal portfolio choice
- capital asset pricing model
- alternative models of systematic risk
- capital structure in a perfect market

IB_14 INTERNATIONAL ACCOUNTING AND CORPORATE DEVELOPMENT

MODULE-NO.	IB_14
COURSES	IB_14.1 International Accounting Standards IB_14.2 Organisation and Corporate Development
EQUIVALENT	TL_14
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	3rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_7
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	This module introduces students to the basics of international accounting and to the relevant strategy concepts in corporate development. Students gain a basic understanding of managerial concepts and financial reporting under IFRS and are finally able to apply their knowledge in the system of double book-entries. Students will recognize main International accounting standards rules in relation to International financial reporting standards (IFRS) and apply these to setting up financial statements as well as to analyse financial statements. Furthermore, students will be enabled to recognize main differences between German financial accounting and IFRS. All parts of the lecture will be accompanied by case studies.

IB_14.1 INTERNATIONAL ACCOUNTING STANDARDS

EQUIVALENT	TL_14.1
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Elliott, B. and J. Elliott (2013) *Financial accounting and reporting*. 16th ed. Essex, England: Prentice Hall/Financial Times. IASB (2013): *International Financial Reporting Standards.* Pellens, B., R. U. Fülbier, J. Gassen, and T. Sellhorn, (2011) *Internationale Rechnungslegung*. 8th ed. Stuttgart: Schaeffer-Poeschel. Picker, R. and Leo, K., and Loftus, J. and Wise, V and Clark, K. and Alfredson, K. (2013): *Applying International Financial Reporting Standards*. 3rd ed. Chichester: Wiley & Sons. Ward, A. M. and C. Deegan (2013): *Financial Accounting and Reporting: An International Approach*, 1st ed. London: McGraw-Hill.
CONTENT	The main topics, with its focus on basic principles of IFRS as well as specific standards and their application to be covered are: • Introduction to International Financial Reporting: Development from national to global accounting standards, accounting harmonization and convergence. • Legal and historical foundations of IFRS: Organizational set up of the IASB, Process of standard development, endorsement of standards in EU. • Conceptual framework for financial reporting: Contents and use of framework • Reporting and presentation: Legal requirements for IFRS statements and components of financial statements in accordance with IFRS • Accounting for income statement and balance sheet items: Selected standards on treatment of key balance sheet items (i.e. Property, Plant, and Equipment (IAS 16), Intangibles (IAS 38), Financial Instruments (IFRS 9)) The course provides a basis for the understanding of international financial reporting standards.

IB_14.2 ORGANISATION AND CORPORATE DEVELOPMENT

EQUIVALENT	TL_14.2
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Furrer, O. (2010) *Corporate level strategy: theory and applications*, 1st ed., Abingdon, Oxon New York, NY: Routledge. Hopkins, M. (2009) *Corporate social responsibility and international development: is business the solution*. London: Earthscan.

| | Maurice, S.C. and C.R. Thomas (2010) *Managerial Economics: Foundations of Business Analysis and Strategy*, 10th ed. [International Edition], New York, NY: McGraw-Hill.

Porter, M. E. (1998) *Competitive Strategy. Techniques for Analyzing Industries and Competitors*, New York: Free Press. |
|---|---|
| **CONTENT** | Special attention will be attributed to strategic problems to increase competitive advantages. In this context the interaction between corporate development and organisational capabilities are crucial. A variety of modern strategy frameworks and methodologies, such balanced-scorecard will be combined. Main topics to be covered include:

- managerial concepts
- organisational dynamics
- incentive compatible contracts
- price and non-price strategies
- organic and un-organic growth

The relevant strategy concepts will be presented and explained throughout the course. Different aspects of corporate development and strategies to achieve market leadership and a sustainable growth will be assessed also from an organisational perspective and by taking into account interdependencies between different players in firms. |

IB_15   EMPIRICAL RESEARCH METHODS

MODULE-NO.	IB_15
COURSES	IB_15.1 Inductive Statistics

IB_15.2 Empirical Market Research |
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Gernot Müller
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	3rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_3, IB_4
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination

POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Developing the basics of mathematics and statistics imparted in modules IB_3 and IB_4 this module aims to provide students with proven methods of empirical research employed by business management and other decision makers. Accordingly, students will understand intermediate and advanced concepts of statistics, learn the importance of making reasonable conclusions out of data analysis, and apply techniques to selected business cases. They will extend their expertise on how to use sampling distributions, estimation methods, confidence intervals, hypothesis testing, regression analysis, and nonparametric methods. In this context, market research constitutes a leading field of application of such statistical approaches to business. Students will learn about the most common methods and instruments of market research focusing specifically on surveys and questionnaires. Additionally, they should be able to distinguish and assess qualitative and quantitative data evaluation methods in different areas of market research. Students will acquire theoretical and practical skills in order to plan and implement a real-life market research study.

IB_15.1 INDUCTIVE STATISTICS

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Levin, R. I., and D. S. Rubin (2011) *Statistics for Management*, 7th ed., Dorling Kindersley. Sullivan III, M. (2013) *Fundamentals of Statistics: Informed Decisions Using Data*, 4th ed., Boston: Pearson Education.
CONTENT	The course deals with statistical concepts and methods deemed essential for looking into decision making in business management, economics and social sciences. Main topics to be covered include: - Extensions of sampling theory and distributions; - Specifications of estimation methods and confidence intervals; - Hypothesis testing with regard to arithmetic means and variances based on different assumptions and distributions; - Univariate and multivariate regression analysis; - Nonparametric methods. Throughout the course, the new techniques are applied to suitable examples and reinforced in exercises.

IB_15.2 EMPIRICAL MARKET RESEARCH

EQUIVALENT	-
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60

CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Aaker, D. A., Kumar, V., Day, G. S., and R. P. Leone (2009) *Marketing Research*, International Student Version, 10th ed., Wiley & Sons.
	Craig, C. S., and S. P. Douglas (2005) *International Marketing Research*, 3rd ed., Wiley & Sons.
	Zikmund, W. G., and B. J. Babin (2013) *Essentials of Marketing Research*, 5th ed., Cengage Learning.
CONTENT	The course reveals the nature and role of market and marketing research in the business environment, and presents basic research principles. Therefore, major topics included are: • Introduction and background to market and consumer research; • Market research case studies; • Traditional and new qualitative and quantitative research methods; • Primary and secondary sources of data collection; • Application of sampling designs and issues to market research; • Application of empirical data analysis techniques to market research: frequencies, cross-tabulation, hypothesis testing, regression, and correlation; • Report preparation, writing and presentation. In addition to the lectures, several presentations will be the basis for discussions during exercises.

IB_16 INTERNATIONAL ORGANISATIONS

MODULE-NO.	IB_16
EQUIVALENT	IR_14
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	3rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None

REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Upon completion of the module students will be able to name various international organisations, sketch their competencies, strengths, and weaknesses and analyse their influences in a global and historical perspective.
BIBLIOGRAPHY	Karns, M. and K.A. Mingst (2009) *International Organizations: The Politics and Processes of Global Governance*, Boulder: Lynne Rienner. Rittberger V. and B. Zangl (2006) *International Organizations: Polity, Politics and Policies*, Basingstoke: Palgrave Macmillan.
CONTENT	International organisations are important players in the global political landscape. Their interests and impacts range from topics such as foreign trade to human rights 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 organisations are explained and discussed. Based on these fundamentals selected international organisations are discussed in detail, namely • UN • NATO • OSCE • OECD • IMF • WTO • World Bank A main focus will be on issues such as historical background, competencies, strengths and weaknesses of these organisations.

IB_17   PROJECT

MODULE-NO.	IB_17
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
TYPE	Project
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	3rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course

PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	The students are expected to develop and make use of academic skills necessary to fulfill the task of understanding, analysing and treating an academic issue independently.
BIBLIOGRAPHY	Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) *Academic Writing Manual*, mimeo. Gray, C. and E. Larson (2003) *Project Management: The Managerial Process*, McGraw-Hill International. Weissman, J. (2008) *Presenting to Win: The Art of Telling Your Story*, 2nd ed., Upper Saddle River, NJ: Prentice Hall. Further reading: topic dependent.
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 orientated. 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.

IB_18 MARKETING

MODULE-NO.	IB_18
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Marion Halfmann
TYPE	Lecture and accompanying Project
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	3rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None

REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students will be gain an overview regarding state-of-the-art marketing management in theory and practical life. The students will be able to describe the process of marketing planning and can apply the process framework to practical marketing decisions. Furthermore, the students will understand current instruments of strategic marketing and market segmentation. Eventually, the students will understand which range of operational marketing instruments could be used in short- and mid-term planning situations.
BIBLIOGRAPHY	Cateora, P.R., M.C. Gilly and J.L. Graham (2010) *International Marketing*, 15th ed., New York: Mc Graw-Hill. Homburg, C., Kuester, S., Krohmer, H.(2009) *Marketing Management. A Contemporary Perspective.* New York: Mc Graw-Hill. Kotler, P. and G. Armstrong (2014) *Principles of Marketing*, 15th ed., Global edition. Edinburgh Gate: Pearson. West, D., J. Ford and E. Ibrahim (2010) *Strategic Marketing: Creating Competitive Advantage*, 2nd ed., New York: Oxford University Press.
CONTENT	After a short introduction to the main prerequisites of modern marketing (e.g. customer behavior and marketing research) the marketing planning process will be discussed. Furthermore, the students get acquainted with current methods of strategic marketing. In the last part of the course, operational marketing decisions regarding product, price, promotion and place are introduced. Topics to be covered are: • Market research techniques and basics of customer behavior • Marketing planning process • Strategic Marketing options • Strategic analysis methods (e.g. portfolio analysis, product life cycle etc.) • Market segmentation and contemporary customer groups • Marketing-Mix decisions

IB_19 COMPETITION AND REGULATION

MODULE-NO.	IB_19
EQUIVALENT	IR_19
RESPONSIBLE PROFESSOR	Prof. Dr. Jörn Sickmann
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%

STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	This course covers 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. A particular focus will be on network industries such as telecoms, energy and transport, in which a wave of liberalisation and privatisation took place in the 1980ies and 1990ies. These industries are still today characterised by sector-specific industry regulation, with the focus shifting just recently from opening up these markets for competition towards incentifying private investments in new network infrastructure. At the end of this course, students will have a thorough understanding of the economic rationale for competition policy and regulation, its main instruments and its impact on the economy. Students will also be able to develop some first views about limitations of the economic concepts discussed in this course. They will furthermore be able to evaluate policy decisions of national regulators, competition authorities and other policy makers against the background of economic efficiency. Students will be prepared to analyse and compare regulatory regimes across different countries and world regions.
BIBLIOGRAPHY	Main Textbooks: Motta, M. (2004) *Competition Policy, Theory and Practice*, 1st ed., Cambridge. Sherman, R. (2008) *Market Regulation,* 1st ed., Boston. Viscusi, W. K., Harrington, J.E., Vernon, J.M. (2005) *Economics of Regulation and Antitrust*, 4th ed., Cambridge. Industrial Organization Literature: Carlton, D. W., Perloff, J. M. (2008) *Modern industrial organization*, 4th ed. Lipczynski, J., Wilson, J., Goddard, J. (2011) *Industrial Organization: Competition, Strategy, Policy, 3rd ed.* Waldman, D.E., Jensen, E. J. (2007) *Industrial organisation: theory and practice*, 3rd ed. Further reading will be recommended as the course progresses.

CONTENT	The following topics will be covered: • Market failure as justification for government intervention • The four Pillars of Competition Policy • Merger Control • Abuse of dominance • Cartels • State Aid • Competition Policy vs. Regulation • Natural Monopoly and Regulation • Different theories of regulation • Contestable Markets and the disaggregated regulatory approach • Regulatory Instruments: structural vs. behavioural regulation • Price regulation: first & second best, access pricing • Rate of Return regulation, Incentive Regulation • Regulation of telecoms & Energy • Institutions of Regulation

IB_20 CONFLICT MANAGEMENT AND BUSINESS PSYCHOLOGY

MODULE-NO.	IB_20
COURSES	IB_20.1 Conflict Management IB_20.2 Business Psychology
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	3.5%
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination

LEARNING OUTCOMES	At the end of the course students are able to define different types of conflicts and to perceive conflicts and apply solutions. Graduates will be able to illustrate and interpret real conflicts theoretically. They will be able to interpret conflicts in the sense of basic social psychology and will be able to identify other topics from psychology relevant for economics and business. This provides students with important key skills for social interactions and the ability to employ this knowledge when designing business strategies.

IB_20.1 CONFLICT MANAGEMENT

EQUIVALENT	GD_27.8, IR_27.4
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Bannink, F. (2010) *Handbook of Solution-Focused Conflict Management,* 2nd ed., Cambridge: Hogrefe Publishing. Jost, P.-J. and U. Weitzel (2010) *Strategic Conflict Management: A Game-Theoretical Introduction,* Cheltenham: Edward Elgar Publishing Ltd.
CONTENT	First there will be an introduction to conflict management, including complexity of conflicts. Methods and approaches are provided to analyse conflicts, which is followed by explaining types of conflicts. The course will then deal with organisational conflicts in detail. Main topics to be covered include: • organisational conflicts and the importance of game theory • strategic conflict management • incentive systems and conflict management in an game theoretical approach • role playing and best-practice examples are being used to demonstrate different phases to intervene conflicts.

IB_20.2 BUSINESS PSYCHOLOGY

EQUIVALENT	-
TYPE	Lecture and accompanying Practical Training
SIZE OF GROUP	Up to 60
CREDIT POINTS	4 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	120 h
BIBLIOGRAPHY	Antonides, G. (1996) *Psychology in economics and business: an introduction to economic psychology*, Dordrecht: Springer Netherlands. De Cremer, D., C. Zeelenberg and J.K. Murnighan, eds. (2006) *Social Psychology and Economics*, Hillsdale: Lawrence Erlbaum. Zimbardo, P. *et al.* (2006) *Psychology – Core Concepts*, Boston: Pearson/Allyn and Bacon.
CONTENT	This module provides students with a basic introduction to the discipline of psychology in

general and with an overview of the heterogeneous field of business psychology in particular. It introduces the core concepts from

- economic psychology – illustrating the interdependencies of economic and psychological phenomena
- psychology of decision making – sketching decision making processes from a psychological perspective with an emphasis on attitudes towards risk
- social psychology – reviewing group and organisational behaviour
- innovativeness – labeling the mental processes related to innovative thinking

Finally motivations to work, the influence of the working environment, and some aspects concerned with personality testing are discussed. Concepts from behavioural economics as well as decisions and game theory are related to the psychological concepts.

IB_21   CONTROLLING AND INTEGRATED MANAGEMENT SYSTEMS

MODULE-NO.	IB_21
COURSES	IB_21.1 Controlling and Risk Management IB_21.2 Integrated Management Systems
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Bauer
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	3.5%
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_8
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Oral Exam, or any combination
LEARNING OUTCOMES	Students understand the extent and the importance of controlling within a company. After a repetition of cost accounting applied cost values are presented e.g. as transfer prices. From strategic controlling derived the students will comprehend the concept of shareholder value for company valuation and projects' decisions. The concept of a balanced score card is presented to translate strategic objectives to operational activities. Applied controlling methods are given as forecasting, optimal contract choice in principal-agent relations and yield management ideas. The second part examines risk measurement and management

	discussing important risks a company is faced also showing instruments to handle these risks. The course finalises with project management risks and management of price risks by options.
	Students are able to describe the contribution of integrated management systems to enterprise development. They understand basic requirements of recent management standards on quality, environment and safety and possibilities of management system integration supported by process management. They are able to explain characteristics of management system certification, modern process improvement tools and management concepts.

IB_21.1 CONTROLLING AND RISK MANAGEMENT

EQUIVALENT	-
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	4 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	120 h
BIBLIOGRAPHY	Powers, M., B. E. Needles, and S. V. Crosson (2010) *Financial and Managerial Accounting Principles*, 9th ed., Cengage Learning Emea. Proctor, R. (2009) *Managerial accounting for business decisions*, 3rd ed. Weber, J. and U. Schäffer (2008) *Introduction to Controlling,* Schäffer-Poeschel.
CONTENT	Main topics to be covered include: • Overview of controlling • Cost accounting • Transfer prices • Strategic controlling • Shareholder value concept • Balanced scorecard • Yield management • Forecasting • Budgeting • Optimal contract determination for principal-agent relations • Risk management and measurement • Project risk management • Price risk management

IB_21.2 INTEGRATED MANAGEMENT SYSTEMS

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h

BIBLIOGRAPHY	Nahmias, S. (2009) *Production and Operations Analysis*, 6th ed., New York: McGraw-Hill.
	Pardy, W. and T. Andrews (2009) *Integrated Management Systems: Leading Strategies and Solutions*, New York: Government Inst.
	Robbins, S.P. and Coulter, M. (2012) *Management*, 11th ed., Edinburgh Gate: Pearson Education.
CONTENT	Topics to be covered: • Introduction to Integrated Management Systems • Management Systems and Process Management • Key Business Process Analysis • Process Flow of Business Processes • Modern Management Standards • Management System Integration • Performance Measurement and Metrics • Benefits and Risks of Integrated Management Systems

IB_22 DECISION AND GAME THEORY

MODULE-NO.	IB_22
COURSES	IB_22.1 Decision Theory IB_22.2 Game Theory
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Thomas Pitz
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	Calculus, Probability Theory
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination

LEARNING OUTCOMES	Decision and Game Theory: By the end 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 learn how to determine pure and mixed Nash equilibria in non-cooperative games and how to apply a backward induction in an extensive form game.

IB_22.1 DECISION THEORY

Equivalent	-
Type	Lecture
Size of Group	Up to 60
Credit Points	2 CP
Contact Hours	2 CH per Week
Workload	60 h
Bibliography	Gilboa, I. (2009) *Theory of Decision under Uncertainty*, Cambridge University Press. Peterson, M. (2009) *An Introduction to Decision Theory*, Cambridge University Press.
Content	The formal aspects of normative decision theory will be discussed. The main focus in this class lies on rational decision making under certainty, risk and uncertainty. There will be an introduction to axiomatic utility theory and the formalisation of risk adverse, risk neutral and risk seeking decision making. Main topics to be covered include: • axioms of rational choice • certainty, risk and uncertainty • dominance • decision rules under uncertainty: minimax, maximin (Wald), maximax, minimax regret (Savage-Niehans), pessimism-optimism (Hurwicz), Laplace • decision rules under risk: μ-rule, Bernoulli rule, μ-σ-rule

IB_22.2 GAME THEORY

EQUIVALENT	-
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Binmore, K. (2007) *Playing for Real: A Text on Game Theory*, Oxford University Press. Dixit, A., S. Skeath and D. Reiley (2009) *Games of Strategy*, 3rd ed., Norton. Gibbons, R. (1992) *Game Theory for Applied Economists - A Primer in Game Theory*. Princeton University Press.

CONTENT	The course covers mathematical techniques and tools of non-cooperative game theory. The normal and in extensive form of games will be discussed. 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 is optional.
	Main topics to be covered include:
	- Mathematical preliminaries: logic, probability theory, calculus
	- Normal form games
	- Dominance and Nash Equilibrium
	- Mixed strategies
	- Bayes Games
	- Selected Topics: Arrow paradox, Voting Games, Auctions, Mechanism Design

IB_23   BUSINESS ANALYSIS

MODULE-No.	IB_23
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture and accompanying Practical Training
SIZE OF GROUP	Up to 60
CREDIT POINTS	6 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	3.5%
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_13, IB_14
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	This course provides a strong introduction to business analysis and valuation By the end of the course students are expected to apply different types of valuation models to determine the value of a company. Furthermore students are to critically compare different types of valuation models and to critically appreciate the merits and limits of financial statements of a source of information for determining key inputs of valuation models. This objective is ensured by the following learning outcomes:
	- Understand the fundamental concept of firm value
	- Learn different types of sources of information on companies
	- Understand and apply tools how to analyze the strategy of a business to identify the key profit drivers of a business.

	• Learn and apply different tools main tools of financial statement analysis (i.e. ratio analysis, cash flow analysis) and critically evaluate these. • Understand different types of valuation models • Learn and apply tools for forecasting of required inputs for valuation models as well as determination of cost of capital • Critically evaluate the sensitivity of overall firm value to various inputs. • Understand how different business strategies can be compared by their impact on firm value. • Using excel for financial modeling
BIBLIOGRAPHY	Elliott, B., and J. Elliott (2013) *Financial accounting and reporting*, 16th ed., Essex: Prentice Hall/Financial Times. Lundholm, R. and R. Sloan (2013) *Equity Valuation and Analysis*, 3rd ed., New York, McGraw Hill. Palepu, K. G., P. M. Healy and E. Peek (2013) *Business Analysis and Valuation IFRS Edition, Text and Cases*, 3rd ed., South-Western Cengage Learning. Penman, S. H. (2012) *Financial Statement Analysis and Security Valuation*, 5th ed., New York: McGraw Hill. Tricker, B. (2009) *Corporate Governance: Principles, Policies and Practices*, Oxford: Oxford University Press.
CONTENT	This course covers the major topics of business analysis. The main topics include: • Review of financial statements and sources of information for business analysis • Strategy analysis • Accounting analysis • Financial analysis • Prospective analysis • Valuation theory and concepts • Determination of cost of capital • Application of valuation theory

IB_24 ECONOMIC POLICY IN AN INTERNATIONAL ENVIRONMENT

MODULE-NO.	IB_24
COURSES	IB_24.1 Trade Theory and Policy IB_24.2 Public Finance
EQUIVALENT	IR_13
RESPONSIBLE PROFESSOR	Prof. Dr. habil. Gregor van der Beek
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	3.5%
STUDY SEMESTER	5th Semester
OFFER	Winter Term

LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_5, IB_16
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The module enables students to apply and transfer concepts from the fields of public finance and trade theory to various policy issues taking into account that governments are operating in an international environment. Students will be able to explain reasons for government intervention and will be able to compose examples of public goods and externalities thereby pointing out the link to market failure. Upon successful completion of the module they will be able to examine government expenditure and tax policies and to estimate their incentive effects. At the same time students will be enabled to apply trade theory concepts to real-world trade policy issues in order to interpret effects from a theoretical point of view and to deduce policy recommendations from their findings.

IB_24.1 TRADE THEORY AND POLICY

EQUIVALENT	IR_13.1
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	4 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	120 h
BIBLIOGRAPHY	Eibner, W. (2006) *Understanding International Trade: Theory & Policy*, München/Wien: Oldenbourg. Gerber, J. (2010) *International Economics*, 4th ed., Boston: Pearson International. Krugman, P.R. and M. Obstfeld (2009) *International Economics – Theory and Policy*, 8th international ed., Boston: Pearson International.
CONTENT	Trade theory and policy is concerned with the concepts governing the exchange of capital, goods, and services across national borders. Foreign trade is an important economic, social, and political issue. This course provides students with a profound knowledge concerning trade theory and policy issues and covers the recent developments in international economics. In particular, the following topics are addressed: • international interdependence and gains from trade • instruments of trade policy and their welfare effects • political economy of protectionism • international negotiations and trade policy • regionalism: preferential trade agreements and regional integration • international monetary system • global capital markets • globalisation and policy implications • poverty reduction and aspects of development economics

IB_24.2 PUBLIC FINANCE

EQUIVALENT	IR_13.2
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Gruber, Jonathan (2011) *Public Finance and Public Policy*, 3rd ed., New York, NY, Worth Publishers. Rosen, H.S. and T. Gayer (2010) *Public Finance*, 9th international ed., New York, NY: McGraw Hill. Stiglitz, J.E. (2000) *Economics of the Public Sector*, New York, NY: W.W. Norton.
CONTENT	Public finance is the economic approach to government expenditure and revenues, especially taxes and public debt. The role, rationale, objectives, and consequences of government intervention in the economy are discussed. The course provides students with a feasible and applicable framework for thinking about policy issues. In particular the following topics are covered: • introduction to the economics of the public sector • market failure and the public expenditure • fiscal decision making and the public budgets • tax and debt incidence • design of the tax system • public distribution policy • fiscal policy and stabilisation • public health policy • fiscal federalism

IB_25 SOCIAL ASPECTS IN ECONOMICS

MODULE-NO.	IB_25
COURSES	IB_25.1 Management of Social Facilities IB_25.2 Corporate Social Responsibility
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Hasan Alkaş
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.5%
STUDY SEMESTER	5th Semester

OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Through the exploration of both practical and theoretical considerations, the module aims to provide a systematic knowledge and understanding of the concepts of corporate social responsibility and sustainability. The focus is on the discussion about the relation between profits and responsibility. It is presented that corporate social responsibility is an investment in the conditions of long-term business success. In addition, the module aims to provide a basic knowledge of management non-profit organisations and social facilities. By the end of this course students are able to understand the various theories, attributes, concepts, and components pertaining to non-profit management.

IB_25.1 MANAGEMENT OF SOCIAL FACILITIES

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	Anheier, H, (2005) *Nonprofit Organisations: Theory, Management, Policy*, London New York: Routledge.

Allison, M. (2003) *Strategic Planning for Nonprofit Organizations: A Practical Guide and Workbook,* 2nd ed., Wiley.

David, B. (2010) *Hybrid Organizations and the Third Sector*, Palgrave Macmillan.

Padaki, V. C. (2005) *Management Development in Non-Profit Organisations: A Programme for Governing Boards,* SAGE Publications.

Wolf, T. (1999) *Managing a Nonprofit Organization in the Twenty-First Century*, Fireside / Simon & Schuster. |
| CONTENT | This course will explain how social facilities especially non-profit organisations are structured in the shifting landscape and the issues for effective non-profit management. It will also be shown how non-profit organisations are drivers of social changes and influence the organisational landscape. This course draws on non-profit and generic organisation theory from the disciplines of economics, sociology and history as well as on the functional business literature. It addresses issues of management and organisation in the non-profit sector. |

IB_25.2 CORPORATE SOCIAL RESPONSIBILITY

EQUIVALENT	GD_27.11, IR_27.16, TL_27.13
TYPE	Lecture
SIZE OF GROUP	Up to 150
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	Blowfield, M. and A. Murray (2008) *Corporate Responsibility: A Critical Introduction*, Oxford: Oxford University Press. Moon, J. and D. Vogel (2008) *Corporate Social Responsibility, Government and Civil Society*, In: A. Crane et al. *The Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press. Werther, W.B. and D.B. Chandler (2010) *Strategic Corporate Social Responsibility: Stakeholders in a Global Environment*, 2nd ed., Thousand Oaks: Sage Publications. Optional: Herchen, O. (2007) *Corporate Social Responsibility: Wie Unternehmen mit ihrer ethischen Verantwortung umgehen*, 1st ed., Books on Demand.
CONTENT	The course offers an overview of classical and current theories, practices and communication of corporate social responsibility developed primarily in an international context. Furthermore the course explores key debates, critiques, and multiple perspectives of corporate social responsibility. Further topics to be covered include: • the various aspects of corporate social responsibility • to what extent should corporations be concerned with CSR? • applying corporate social responsibility • CSR and sustainability policies or strategies • CSR as an organizational learning process • the institutional environment of CSR

IB_26 PROJECT

MODULE-NO.	IB_26
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
TYPE	Project
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%

STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	The students are expected to develop and make use of academic skills necessary to fulfill the task of understanding, analysing and treating an academic issue independently.
BIBLIOGRAPHY	Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) *Academic Writing Manual*, mimeo. Gray, C. and E. Larson (2003) *Project Management: The Managerial Process*, McGraw-Hill International. Weissman, J. (2008) *Presenting to Win: The Art of Telling Your Story*, 2nd ed., Upper Saddle River, NJ: Prentice Hall. Further reading: topic dependent.
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 orientated. 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.

IB_27   ELECTIVE SUBJECTS

MODULE-NO.	IB_27
COURSES	IB_27.1 Mergers and Acquisitions
	IB_27.2 Industrial Organisation
	IB_27.3 Behavioural Economics
	IB_27.4 Marketing Controlling
	IB_27.5 Auditing
	IB_27.6 Selected IFRS Standards
	IB_27.7 Justice and Fairness in the Market Economy
	IB_27.8 Social Structure and Social Inequality
	IB_27.9 Financing and Governance of Non-Profit Organisations
	IB_27.10 Demographic Developments
	IB_27.11 Group Accounting
	IB_27.12 Health Economics
	IB_27.13 Aspects of Business Taxation
	IB_27.14 Marketing Communication
	IB_27.15 Social Theory and Policy
	IB_27.16 International Gender Studies
CREDIT POINTS	16 CP (out of 32 CP offered)
CONTACT HOURS	16 CH per Week
WORKLOAD	480 h
SIGNIFICANCE OF MARK	9.5%
STUDY SEMESTER	4th and 5th Semester
OFFER	Summer and Winter Term
CLASSIFICATION	Elective Subjects
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination

IB_27.1 MERGERS AND ACQUISITIONS

EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Students will acquire a basic understanding of practically relevant elements in the area of mergers & acquisitions from both a legal and a business perspective. The students will be enabled to classify and to evaluate typical business situations in this area and acquire a basic understanding of the legal framework of a typical M&A transaction. The students will be able to act as an intermediary for the legal profession.
BIBLIOGRAPHY	Beinert, Burmeister, Tries (2009) *Mergers and Acquisitions in Germany*, 1st ed. Rosenbaum, J. and J. Pearl (2009) *Investment banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions*, John Wiley & Sons. Sherman (2010) *Mergers and Acquisitions from A to Z*, 3rd ed. Wendler, Tremml, Bücker (2008) *Key Aspects of German Business Law*, 4th ed., pp. 7 – 58. Whish, Bailey (2012) *Competition Law*, 7th ed., pp. 809 – 906.
CONTENT	This course will review the structuring, negotiation and implementation of merger and acquisition transactions both from an economic an from a legal perspective. Different forms of acquisition agreements will be analyzed. Main topics of the course include: • Introduction: M&A market / M&A business / Reasons that drive M&A activity • Basics of business valuation • Elements and procedure of a "standard" business sale including the legal and regulatory framework governing such standard" business sales • Types of M&A transactions, especially share deal, asset deal, joint venture • Public takeover • Post-acquisition measures

IB_27.2 INDUSTRIAL ORGANISATION

EQUIVALENT	TL_27.4
RESPONSIBLE PROFESSOR	Prof. Dr. Jörn Sickmann
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_5.1
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Commonly, with "industry" steaming chimneys and steel furnaces are connected. This image, however, cannot be transferred to the academic field of Industrial Organization. The focus of this discipline rather lies on the analysis of competitive processes of industries which normally differ from the idealized textbook forms of "pure monopoly" and "perfect competition". This includes a very wide range of both "traditional" (e.g. energy, transport, telecoms) and "modern" (e.g. social networks such as Facebook) industries. The course aims to develop an understanding of the most fundamental concepts of industrial organization. Upon completion of the module, students will be able to apply these concepts to analyze structure, conduct and performance of real world industries. They will evaluate the results critically and recognize limitations of the different theoretical approaches.
BIBLIOGRAPHY	Main Textbooks: Carlton, D. W., J. M. Perloff, and R. S. Porter (2010) *Modern Industrial Organization*, 5th ed., Prentice Hall. Lipczynski, J., Goddard, J., and Wilson, J. (2005*) Industrial Organization: Competition, Strategy, Policy*, 2nd ed., Financial Times/ Prentice Hall. Waldman, D. E., and E. J. Jensen (2006) *Industrial Organization: Theory and Practice*, 3rd ed., Addison Wesley. Additional Reading: Belleflamme, P., Peitz, M. (2010) *Industrial Organization: Markets and Strategies*, Cambridge University Press. Cabral, L. (2000) *Introduction to Industrial Organization*, MIT Press. Church, J. and R. Ware (2000) *Industrial Organization*, McGraw-Hill. Furth, D. and J. Tuinstra (2012) *Advanced Industrial Organization*, Routledge. Shy, O. (1996) *Industrial Organization: Theory and Applications*, MIT Press. Further reading will be recommended as the course progresses.
CONTENT	Main topics to be covered include: - What is Industrial Organization? - Structure- Conduct- Performance - Paradigm - Microeconomic Foundations : Revision of Cost Functions, Economies of Scale,

- different market forms, Welfare properties
- Transaction Cost Theory
- Analysis of Market Structure : Market Definition, Concentration Measures, Market Entry Barriers, Measuring Market Power
- Contestable Markets
- Collusive Oligopoly Models
- Price differentiation, Pricing and non-pricing strategies
- Product differentiation and monopolistic competition
- Advertising
- Network Economics
- Recent developments in Industrial Organization: Two-Sided Markets
- Competition Policy and Regulation

IB_27.3 BEHAVIOURAL ECONOMICS

EQUIVALENT	AT_27.5, GD_27.1, IR_27.8
RESPONSIBLE PROFESSOR	Prof. Dr. Thomas Pitz
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_15.1, IB_22
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	At the end of the course students will be familiar with the main methods and results in the field of behavioural economics. They have the theoretical background to interpret experimental research results in context of the differences between empirical and axiomatic economic theory. The students are able to design, run and evaluate an experiment in the computerized laboratory.
BIBLIOGRAPHY	Kahneman, D. and A. Tversky (1979) *Prospect Theory: An Analysis of Decision under Risk, Econometrica*, 47(2), pp. 263-291. Plott, C. R., Smith, V. L. (2008) *Handbook of Experimental Economics Results*, Volume 1, North Holland. Roth, A.E., J. H. Kagel (1997) *The Handbook of Experimental Economics*, Princeton University Press. Siegel, S. (1988) *Non Parametric Statistics*, Mcgraw-Hill. Wilkinson, N. (2007) *An Introduction to Behavioral Economics: A Guide for Students*, New York, NY: Palgrave MacMillan.
CONTENT	Empirical and experimental evidence on decision making and behaviour will be discussed. There will be an introduction to the concepts of bounded rationality and the difference to standard economic theories.

| | Besides the theoretical part of this class, the students also learn how to design, run and evaluate an experiment at a computerized laboratory. Therefore, it is necessary to work out how to use suitable software to implement these interactive experiments. The focus in this class will be on zTree, which provides a convenient and user-friendly software environment to develop client server application for laboratory experiments. |
| | Finely, the students will learn how to handle the specific theoretical statistic background, which is mostly used for analysing laboratory experiments. For this, there will be a short introduction to non-parametric statistics the statistic software "R". |

IB_27.4 MARKETING CONTROLLING

EQUIVALENT	AT_27.1
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_18
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students will learn about the main instruments to plan, steer and control marketing decisions either on a strategic or on an operational marketing level. As a first step, different definitions of marketing, controlling and marketing controlling are considered. Different types of key performance indicators which are the basis for marketing controlling are presented in detail. Building on that theoretical foundation the students should be able to understand and apply common instruments of marketing controlling.
BIBLIOGRAPHY	Kotler, P., G. Armstrong, V. Wong and J. Saunders (2010) *Principles of Marketing*, 5th ed. Kotler, P. and K. L. Keller (2012) *Marketing Management*, 14th ed., Boston, Columbus, Indianapolis, New York, San Francisco.
CONTENT	The course will focus on different instruments applied in marketing controlling. Discussing different operational and strategic instruments that could be valuable to evaluate marketing efforts, the students will get to know new methods as well as instruments that they have used in other business contexts. Main topics are: • Introduction to Marketing-Controlling • Current Challenges in Marketing • Growing Impact of Marketing-Controlling • Basic Market Figures • Marketing-Controlling – Definition, applications and elements • Tools of Strategic Marketing-Controlling (e.g. Gap-Analysis, Portfolio-Analysis, Lifecylce-Analysis, Portfolio-Analysis, Benchmarking, Balanced Scorecard) • Tools of Operational Marketing-Controlling (e.g. Dirct Costing Method, Target Costing, Break-Even Analysis, ABC Analysis) • Practical applications of Marketing-Controlling (Product-Controlling, Price-Controlling, Sales-Controlling, Communications-Controlling)

IB_27.5 AUDITING

EQUIVALENT	TL_27.1
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_7, IB_14
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	This course develops an understanding of the importance of financial statement auditing for the functioning of capital markets. By the end of the course, students are expected to understand and be able to apply the key steps of a financial statement audit as well as the professional responsibilities of an auditor. The concepts of risk assessment, evidence and materiality are introduced. Students appreciate the need for auditing standards as well as ethical standards. Furthermore the students develop an understanding of different types of auditing procedures and learn to apply key auditing procedures for obtaining audit evidence based on the risk based audit approach. Students are to develop a strong conceptual basis and critically evaluate different types of procedures.
BIBLIOGRAPHY	Collings, S. (2011) *Interpretation and application of international standards on auditing,* Chichester, West Sussex, U.K: Wiley*.* Eilifsen, A. E., J. W. Messier, S. M. Glover, and D. F. Prawitt (2010) *Auditing & Assurance Services*, 2nd int. ed., London: McGraw-Hill. Marten, K.-U., R. Quick, and K. Ruhnke (2011) *Wirtschaftsprüfung. Grundlagen des betriebswirtschaftlichen Prüfungswesens nach nationalen und internationalen Normen*, 4th ed., Stuttgart: Schaeffer-Poeschel.
CONTENT	The course provides an overview and understanding of the public accounting profession and the professional standards utilized in providing auditing and other assurance services, and reporting on financial statements. The main topics are: - Introduction to auditing: Demand for auditing and assurance and an overview of audit process - Financial statement auditing environment: Regulation of the accounting and auditing profession, national and international auditing standards, ethics and independence, auditor liability. - Basic audit concepts: Risk assessment, materiality and evidence - Auditing process: client acceptance and audit planning, auditing internal control, statistical and non-statistical tools for auditing, auditing selected business processes - Completing the audit and reporting on the financial statement audit.

IB_27.6 SELECTED IFRS STANDARDS

EQUIVALENT	TL_27.6
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_14
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The aim of this course is to extend student's knowledge of Selected International Financial Reporting Standards (IFRS). The students understand the main rules and know how to apply them. They evaluate the rules critically and compare them with German financial accounting rules. The students understand the effect of accounting options on earnings management. They are finally familiar with the different types of selected IFRS standards.
BIBLIOGRAPHY	Elliott, B. and J. Elliott (2013) *Financial accounting and reporting*, 16th ed., Essex, England: Prentice Hall/Financial Times. IASB (2013) *International Financial Reporting Standards.* Kothari, J. and Barone, E. (2011) *Advance Financial Accounting: An International Approach*. 1st ed., Harlow: Prentice Hall. Pellens, B., R. U. Fülbier, J. Gassen, and T. Sellhorn, (2011) *Internationale Rechnungslegung*. 8th ed. Stuttgart: Schaeffer-Poeschel. Picker, R. and Leo, K., and Loftus, J. and Wise, V and Clark, K. and Alfredson, K. (2013) *Applying International Financial Reporting Standards*. 3rd ed. Chichester: Wiley & Sons. Ward, A. M. and C. Deegan (2013) *Financial Accounting and Reporting: An International Approach*, 1st ed., London: McGraw-Hill.

CONTENT	The module examines IFRS accounting and its embedding in international capital markets as well as the relevance of political influence on IFRS. Main topics to be discussed include:
	
	• Introduction: Review of the user of financial statements and the main concepts of IFRS
	• Discussion of selected standards, e.g.:
	   o Accounting for financial instruments (IAS 32; IAS 39; IFRS 7 and IFRS 9)
	   o Accounting for leases (IAS 17)
	   o Accounting for impairments(IAS 36)
	   o Accounting for employee benefits (IAS 19, IFRS 2)
	   o Earnings per share (IAS 33)
	   o Segment reporting (IFRS 8)
	• Discussion of current developments with regard to new standards and global harmonization of accounting.
	
	The course provides a basis for the deeper understanding of international financial reporting

standards and for analyzing financial statements prepared in accordance with IFRS. Furthermore students are supposed to critically evaluate the covered standards and contrast them with national accounting rules.

IB_27.7 JUSTICE AND FAIRNESS IN THE MARKET ECONOMY

EQUIVALENT	GD_27.4
RESPONSIBLE PROFESSOR	Prof. Dr. habil. Gregor van der Beek
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_5, IB_16
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The aim of the course is to provide a deeper understanding of competing approaches to and concepts of Justice and Fairness, ranging from Kant's Idealism to Bentham's Utilitarianism, and from Nozick's libertarianism to Marx 's Communism. And to achieve the capability to apply these approaches and concepts to real-world phenomena in capitalist market economies.
BIBLIOGRAPHY	Kay, J. (2006) *The Truth About Markets: Why Some Nations are Rich But Most Remain Poor,* London: Penguin Books. Shafer-Landau, R. (2012) *Ethical Theory: An Anthology,* Malden, MA; Blackwell Philosophy Anthologies.
CONTENT	The classes are held as seminars in which the students play an active role in developing the content of the course. The course starts with introductory readings from different backgrounds: The theories covered include - utility theory, - pareto optimum, - social welfare, - Kant's Idealism - Bentham's / Utilitarianism - Nozick's libertarianism - Marx 's Communism - equal opportunity - fair procedures On this basis the students are required to present a topic of their own interest in the field of fairness and justice in the market economy, and lead the group discussion.

IB_27.8 SOCIAL STRUCTURE AND SOCIAL INEQUALITY

EQUIVALENT	GD_9.1
RESPONSIBLE PROFESSOR	Prof. Dr. Ingrid Jungwirth
TYPE	Lecture
SIZE OF GROUP	Up to 90
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	After successful completion of this module, students will be able to identify various dimensions of social structure and stratification. Understanding basic concepts of theories of social inequality and social stratification are the central outcomes of this course. Students will learn that different dimensions of inequality intersect and reinforce one another. The courses within this module will focus on the question how ‚race"/ethnicity, class, gender, and age intersect in the structure of a given society. Understanding that ranking systems based on categories like wealth, gender, ‚race"/ethnicity, or age form important structural features of society, is a further learning outcome in this course. The distribution of power and resources is related to these structures in society. Students will learn how these social structures have important consequences for individuals" opportunities and experiences.
BIBLIOGRAPHY	Blau, P. (1994) *Structural Contexts of Opportunities*, Chicago, IL: University of Chicago Press. Grusky, D.B. and S. Szelény (Eds) (2007) *The Inequality Reader. Contemporary and Foundational Readings in Race, Class, and Gender*, Cambridge: Westview Press. Hradil, P. (2004) *The Social Structure of Postindustrial Societies*, London: Sage Publications. Zack, N., L. Shrage and C. Sartwell (Eds.) (1998) *Race, Class, Gender, and Sexuality. The Big Questions*, Malden: Blackwell Publishers.
CONTENT	This lecture gives insight in theories of social inequality and 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 a certain social strata or social group determines participation in economy and society. Questions raised are: Why does social inequality exist? How is it being reproduced? What are the dimensions of social stratification and social inequality? How has social inequality developed during time? What are issues of inequality today? After learning about basic concepts of social stratification, we will discuss the intersectionality of inequalities.

IB_27.9 FINANCING AND GOVERNANCE OF NON-PROFIT ORGANISATIONS

EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Upon successful completion of the course students will be able to apply their knowledge about fundraising and financing strategies for non-profit organisations and examine the benefits of creating fundraising development strategies that reach out to diverse communities. Moreover, they will be able to analyse the data from the information-gathering process that pertains to fundraising and review a series of specified suggestions for developing more inclusive fundraising and financing strategies. At the end of the course students will be able to understand how non-profit organisations are financed and how to gather sources for financing NPOs and how these sources are currently utilized. They will have dealt with microeconomic, other supporting alternative non-profit missions and services from different sources of income. Moreover, the students will be familiar with the particular challenges and issues associated with non-profit dependence on alternative sources of operating income at different stages of organisational development and in different fields of activity. Furthermore students are able to analyse the process of fundraising critically.
BIBLIOGRAPHY	Coe, C. K. (2011) *Nonprofit Financial Management: A Practical Guide*, 1st ed., Wiley.
	Gross M. J. (2010) *Financial and Accounting Guide for Not-for-Profit Organizations (Financial and Accounting Guide for Not for Profit Organizations Cumulative Supplement),* 7th ed., Wiley.
	Hopt, K.J. (2010) *Comparative Corporate Governance of Non-Profit Organizations,* 1st ed., Cambridge University Press.
	Newman, D. S. (2002) *Opening Doors: Pathways to Diverse Donors,* 1st ed., John Wiley & Sons.
	Wolf, T. (1999) *Managing a Nonprofit Organization in the Twenty-First Century*, Fireside / Simon & Schuster.
	Young, D. R. (2006) *Financing Nonprofits: Putting Theory into Practice*, 1st ed., New York: AltaMira Press.
CONTENT	Fundraising is one of the most important assignments of a non-profit organisation to guarantee its advancement as a charitable organisation. Major topics will include: - introduction to NPOs - perspective on non-profit missions and financing - ways to raise the funds for NPOs financial planning for NPOs - benefits of inclusive fundraising

	• cost-effective management of non-profit organizations
	• cost control
	• developing action plans for fundraising and financing
	• the full range of financial management topics, including accounting, internal controls, auditing, evaluating financial condition, budgeting, cash management and banking, purchasing and contracting, borrowing, and risk management
	This course consists of lectures and case studies. Students will be asked to participate in course discussions concerning the topics covered in the lectures.

IB_27.10 DEMOGRAPHIC DEVELOPMENTS

EQUIVALENT	IR_27.11
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The course is designed to introduce students to basic concepts of demographic measurement and modelling used to study changes in population size and composition. The course covers basic measures of mortality, fertility and migration; life table construction; multiple decrement life tables; stable populations; population projections; and age patterns of vital events. Students will learn to apply demographic methods through a series of weekly problem sets. They become familiar with major demographic trends and their implications for development and public policy.
BIBLIOGRAPHY	Bonin, H. (2010) *Generational Accounting: Theory and Application (Population Economics)*, Berlin: Springer.
	Dunne, T., M. Kurki, and S. Smith, eds. (2010) *International Relations Theories: Discipline and Diversity*, Oxford: Oxford University Press.
	Dyson, T. (2010) *Population and Development: The Demographic Transition*, Zed Books Ltd.
	Hamm, I., H. Seitz, and M. Werding, eds. (2010) *Demographic Change in Germany: The Economic and Fiscal Consequences*, Berlin: Springer.
	Malmberg, B. et al. (2012) *Global Population Ageing and Migration in Europe*, London: Routledge.
	Preston, S., P. Heuveline, and M. Guillot (2001*) Demography: Measuring and Modeling Population Processes*, Oxford: Blackwell.
	Shyrock S, Siegel JS, Stockwell EG. (1976) *The Methods and Materials of Demography*. Academic Press.
	Weeks, J. R. (2002). *Population: An Introduction to Concepts & Issues*. Australia:

	Wadsworth.
	Wenig, A. and K. F. Zimmermann (1989) *Demographic Change and Economic Development*, Berlin / Heidelberg: Springer.
CONTENT	Demography-related policies are situated within a structural tension: Firstly, the political room of manoeuvre for democratic governments as well as the measurable effects are limited. Secondly, but related to the first point, the general question still is under debate whether demographic changes and developments can or should legitimately be within the scope of public steering in liberal states and societies. Thirdly, however, demographic developments have to be taken into account and reflected in different policy fields in order to provide legitimate and efficient public policy and governance results. The lecture provides both an overview of and insights into the complex and dynamic field of demographic developments and analyses their impacts on political, social and economic changes. In theorising demographic developments, the lecture follows a broad perspective, ranging from governance approaches to biopolitical assessments and gender-focused discussions. As demographic developments play an important role in both domestic and international politics the lecture will present domestic as well as international case examples. In a first step the basic aims, core concepts and methods of demographic research and policies will be introduced and discussed. The relationship between demographic investigation and population policies will be examined from different empirical, conceptual and theoretic angles. In a second step challenges and chances induced by demographic developments in different fields of public policy will be examined. The impact of demographic developments on the welfare and health system, on education policies and on economic dynamics will be discussed. Also, the role of migration as well as discursive and cultural representation of demographic developments will be reflected. The empirical focus of this session will be on domestic developments within democratic societies, while the empirical examples are drawn mainly from Germany and Europe. Finally, the course turns to the international dimension of demographic developments. The possibilities, the need and the limits of global population policies will be described. Selected international case examples, including demographic developments in the P.R. China, in Singapore, in Russia, the Maghreb and the Middle East are introduced. While giving a broad international overview, these cases basically are selected as systematic examples and stand for different international demographic trends.

IB_27.11 GROUP ACCOUNTING

EQUIVALENT	TL_27.15
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_14

POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	At the end of the course, students should have a basic knowledge of group accounting, the most complex topic in financial accounting. They will be familiar with the special significance of using IFRS for group accounting and different group structures and their consequences on group accounting. Students are to learn to apply the basics in establishing consolidated financial statements according to IFRS. Further goals of this course: • improve the ability to interpret and use financial statements describing the financial condition and operating result of affiliated business entities, including multinational organisations. • develop a thorough understanding of different national and international accounting regulations with respect to group accounting • expand the technical proficiency in accounting for transactions involving partnerships and affiliated business enterprises and in the preparation of consolidated financial statements • prepare financial statements for groups of companies in accordance with the requirements of International Accounting Standards and International Financial Reporting Standards
BIBLIOGRAPHY	Elliott, B. and J. Elliott (2013) *Financial accounting and reporting.* 16th ed., Essex, England: Prentice Hall/Financial Times. IASB (2013) *International Financial Reporting Standards.* Coenenberg, A. G., A. Haller, and W. Schultze (2009) *Jahresabschluss und Jahresabschlussanalyse* 21st ed., Stuttgart: Schaeffer-Poeschel. Picker, R., K. Leo, J. Loftus, V. Wise, K. Clark and K. Alfredson (2013) *Applying International Financial Reporting Standards.* 3rd ed., Chichester: Wiley & Sons. Ward, A. M. and C. Deegan (2013) *Financial Accounting and Reporting: An International Approach*, 1st ed., London: McGraw-Hill.
CONTENT	The principal aim is to continue students' education in this field through an examination of more complex accounting issues. This course explores the key principles of group accounting, as this type of company structure is most prevalent for stock-listed corporations. Main topics include: • Introduction to group reporting • Adjusting single accounts for consolidation • Capital consolidation and elimination of intra-group transactions (IFRS 3, IAS 27; IFRS 10) • Accounting for investments in associates and joint ventures (IAS 28) • Accounting for foreign currency transactions (IAS 21) • New developments in accounting with regard to group accounting

IB_27.12 HEALTH ECONOMICS

EQUIVALENT	GD_23.2
RESPONSIBLE PROFESSOR	Prof. Dr. Ingrid Jungwirth
TYPE	Lecture
SIZE OF GROUP	Up to 90
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week

STUDY SEMESTER	5th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_5
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students will be able to analyze the Health Sector and Health Systems from an economic point of view, and to place this specific analytical perspective into an interdisciplinary framework.
BIBLIOGRAPHY	Folland, S., A. C. Goodman and M. Stano (2007) *The Economics of Health and Health Care*, 5th ed., New Jersey. Santerre, R. E. and S. P. Neun (2007) *Health Economics*, 4th ed., Mason (USA). World Health Organisation (2005) *World Health Organisation, European Observatory on Health Care Systems*, Health for all Database – HFA-DB. van der Beek, K. and G. van der Beek (2011) *Gesundheitsökonomik*, 1st ed., München.
CONTENT	This class provides in a first step a survey of the standard economic approach to the Health Sector and Health Systems. Hence, the focus is on the allocation and distribution of health goods and services. Their demand and supply, and the one of health insurances will be analyzed, with a special emphasis on market failure aspects, such as asymmetric information and externalities. In addition fundamental questions of Economic Evaluation and Managed Care will be introduced. In a second step this economic point of view will be applied to recent Health Sector issues and set into an interdisciplinary framework.

IB_27.13 ASPECTS OF BUSINESS TAXATION

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Oral Exam, or any combination
LEARNING OUTCOMES	Through the successful participation in this Course the students should be able to explain the basic elements of the income tax, corporate income tax and the German trade tax. They can calculate the tax burden for these three taxes and compare the tax burden of partnerships and corporations.

BIBLIOGRAPHY	Amann, Robert (2013) *German Tax Guide*, 2nd ed., München: Hermann Luchterhand Verlag. Djanani, C., G. Brähler and C. Lösel (2007) *German Income Tax*, Frankfurt am Main: Verlag Recht und Wirtschaft GmbH. Wolff, F., D. Voelker, and K. Bott (2005) *German Tax and Business Law*, London: Sweet & Maxwell.
CONTENT	Main topics to be covered include: • income tax: tax liabilities, tax base (profit types of income, surplus types of income, loss deduction, special expenses), tax tariff • corporate income: tax liabilities (tax assessment, taxable income, tax tariff), special questions (hidden profit distribution, interest barrier, non-deductible expenses)trade tax: types of business enterprises, assessment basis, additions (§ 8 TAA), reductions (§ 9 TAA), tax tariff and § 35 ITA • taxation of partnerships: two-stage profit determination, separate balance sheets, supplementary balance sheets, case study: compare the tax burden of corporations and partnerships

IB_27.14 MARKETING COMMUNICATION

EQUIVALENT	AT_27.13
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_18
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students will be able to explain the idea of marketing communications, particularly integrated marketing communications. Furthermore, they will understand classical and contemporary instruments of marketing communication and the chances and restrictions of their application.
BIBLIOGRAPHY	Clow, Kenneth E. (2012) *Integrated Advertising, Promotion and Marketing Communications*, 5th ed.: Pearson. De Pelsmacher, P. / Geuens, M. / Van Den Bergh, J. (2013) *Marketing Communications – A European Perspective*, 5th ed.: Pearson. Egan, J. (2007) *Marketing Communications*: Cengage Learning. Levinson, J. C. and J. Levinson (2011) *Guerilla Marketing Remix – The Best of Guerilla Marketing*: Entrepreneur Media Inc. Shimp, T. A. (2013) *Advertising, Promotion and Other Aspects of Integrated Marketing*. 9th

	ed.: Cengage Learning.
CONTENT	The focus of this course is to provide an overview over the most common instruments in Marketing Communications so that the students will be able to make use of those methods in practical situations. Main topics are: • Introduction to Marketing Communication (Current Challenges in Marketing, Definition of (integrated) Marketing Communication • "Classical" Instruments in Marketing Communication (Advertising, Public Relations, Sales Promotion, Trade Fairs and Events) • Contemporary Instruments of Marketing Communication (Online Marketing Communication, Direct Marketing, Guerilla Marketing) • Controlling of Marketing Communication

IB_27.15 SOCIAL THEORY AND POLICY

EQUIVALENT	IR_27.13
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	IB_5, IB_24
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	On completion of this subject successful students will be able to discuss various theories seeking to explain social phenomena and to use these in order to evaluate social phenomenon. They will be able to distinguish these theories from economic and political science approaches and will be able to identify key political, social, and economic conflicts. In addition several fields of social policy will be discussed on the basis of social theory concepts.
BIBLIOGRAPHY	Barr, N. (2012) *The economics of the welfare state*, Oxford: Oxford University Press. Dean, H. (2006) *Social Policy*, Cambridge: Polity. Harrington, A. (2005) *Modern Social Theory*, Oxford: Oxford University Press. Hill, M. (2006) *Social Policy in the Modern World*, Malden, MA, Blackwell Publishers. Lemert, C. (2013) *Social Theory: The Multicultural, Global, and Classic Readings*, Bolder, Co, Westview Press.
CONTENT	Social theory is the theoretical oriented analysis of social core phenomena. First, the core issues and various schools of thought are introduced. The different approaches are contrasted and their implications for analysis and predictions are discussed. Second, the fields of social policy are reviewed and its various sub-areas are illustrated with contemporary examples. Issues include:

- poverty
- inequality
- equality of opportunity
- social insurances
- unemployment
- health
- health policy
- old age pensions
- education
- religion/ethics
- gender
- welfare states
- global social problems

Taking social theory as basis and contrasting these with the political and economic perspectives the above mentioned issues are analysed.

IB_27.16 INTERNATIONAL GENDER STUDIES

EQUIVALENT	IR_27.12
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Upon successful completion of the course students will be able to discuss the key concepts from the field of gender studies. They will be able to apply this knowledge to issues of global and international relevance; hence they will be able to discuss the main approaches used by the creation of political, economic and social theories in global context with focus on gender related themes. Additionally, graduates will be able to transfer the concepts, arguments, and results to the wider field of diversity.
BIBLIOGRAPHY	Gatrell, C. and E. Swan (2008) *Gender and Diversity in Management: A Concise Introduction*, London: Sage. Klarsfeld, A. (2010) *International Handbook on Diversity Management at Work: Country Perspectives on Diversity and Equal Treatment*, Cheltenham: Edward Elgar. Peterson, V.S. and A.S. Runyan (1993) *Global Gender Issues: Dilemmas in World Politics,* Boulder, CO: Westview. Pilcher, J. (2004) *Fifty key Concepts in Gender Studies*. London: Sage Publications.
CONTENT	The module will provide students with an introduction to the key concepts and issues from gender and diversity studies and will apply these to topics of international and global

	relevance. Examination of the implicit incorporation of gender differentiation in foundational concepts of political and international relations theories will be performed focusing on rights, law, governance, labour etc. Finally, current problems and discussions in relation to both masculine and feminine roles in the international context will be represented. It will become clear that men and women play consequently different roles and are observed in systematically different ways by world politics.

IB_28 INTERNSHIP OR SEMESTER ABROAD

MODULE-NO.	IB_28
RESPONSIBLE PROFESSOR	Supervisor
TYPE	Internship or Semester Abroad
CREDIT POINTS	30 CP
CONTACT HOURS	**INTERNSHIP:** 20 weeks, full-time
	SEMESTER ABROAD: Depending on host university
SIGNIFICANCE OF MARK	Unmarked
STUDY SEMESTER	6th Semester
OFFER	Summer Term
CLASSIFICATION	Required Course
PREREQUISITES	90 CP
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	**INTERNSHIP** • Recognition of Internship • Internship Report **SEMESTER ABROAD** • Recognition of host university and courses • 15 CP from host university • Report on Semester Abroad
LEARNING OUTCOMES	Students are able to apply their knowledge gained during studies. Students are able to improve key competences, such as intercultural competences, presentation skills and social competence. Furthermore they are able to improve and apply their acquired knowledge.
BIBLIOGRAPHY	Topic Depending
CONTENT	Topic Depending

IB_29 WORKSHOP: ACADEMIC WRITING (CERTIFICATE)

MODULE-NO.	IB_29
EQUIVALENT	GD_29, IR_29,TL_29
RESPONSIBLE PROFESSOR	N.N.
TYPE	Workshop
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP

CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	Unmarked
STUDY SEMESTER	7th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Certificate
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	Students are able to apply gained knowledge for the process of academic writing. They know how to use important tools for writing a Thesis and are able to present their chosen topic appropriately.
BIBLIOGRAPHY	Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) *Academic Writing Manual*, mimeo. Topic Dependent.
CONTENT	Main Topics to be covered: • reviewing most important aspects for the academic writing process using examples • software application for academic writing (e.g. LaTeX, MS Word) • how to write essay-plan • appropriate presentation of thesis, e.g. abstract, poster and multimedia presentation

IB_30   BUSINESS SIMULATION

MODULE-NO.	IB_30
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture and accompanying Practical Training
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	Unmarked
STUDY SEMESTER	7th Semester

OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	This computer-based business simulation is designed for students to apply the concepts and applications learned throughout the education. It condenses business activities including marketing, operations and finance decisions. It is designed to provide students with the opportunity to engage in decision making in relation to improving overall operational effectiveness. Through the successful participation in this course the students develop their skills in the area of rhetoric, presentation technique and teamwork which was imparted in the module TL_11/IB_11. In small groups the students allocate the tasks, make decisions and prepare reports and presentations. The students are able to: • identify the factors which influence a firm's / organisation overall operational effectiveness • to apply learned behaviors in business management focusing in competence areas such as strategy, marketing operations, finance, and soft skills • critically assess the usefulness of business theoretical models in strategic management and business practice • organise and manage teams to ensure overall effectiveness • complete a critical review on the learning and business processes included in the business simulation Furthermore the students are capable to: • develop and present selected tasks out of the range of the financial management, resource management and market-orientated management by their own • investigate topics like product life cycles, personal qualifications, productivity, economisation, environmental aspects, stock prices and company values. • assign their existing theoretical business economical knowledge with support of the computer based business simulation on practical applications and evaluate thereby individual approaches, modify them and extend them if it is necessary in a creative way • judge complex decision situation under the circumstances of uncertainness and educe possible actions from it
BIBLIOGRAPHY	Respectively basic Literature for the selected current topics.
CONTENT	In this course students train and combine acquired knowledge, methods repertoire and social behavior. Main topics to be covered include: • competitive strategy • entrepreneurship and venture capital • consumer behavior • applied pricing strategy • marketing research • presentation of the topics and definition of the tasks

	- preparation of the tasks - preparation of a project work - presentation of the project works - presentation of the developed solutions

IB_31 PROJECT

MODULE-NO.	IB_31
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
TYPE	Project
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	2 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3%
STUDY SEMESTER	7th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	Students are able to use their knowledge for discussing current topics. They can use academic-skills for discussing, analysing and manage academic issues independently.
BIBLIOGRAPHY	Gray, C. and E. Larson (2003) *Project Management: The Managerial Process*, McGraw-Hill International. Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) *Academic Writing Manual*, mimeo. Weissman, J. (2008) *Presenting to Win: The Art of Telling Your Story*, 2nd ed., Upper Saddle River, NJ: Prentice Hall. Further reading: topic dependent.
CONTENT	The course gives an overview of all topics covered during studies and helps making linkages between those. Issues on current relevant topics are discussed and reviewed academically. Students have to work independently on a given task (e.g. research area, current issue), which needs to be reflected and discussed academically.

STUDY SEMESTER	7th Semester
OFFER	Winter and Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	207 CP
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Oral Examination
LEARNING OUTCOMES	Students are able to present solutions appropriately, e.g. Abstract, Poster and Multimedia Presentation. They are able to answer topic related questions and apply theoretical instruments.
BIBLIOGRAPHY	Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) *Academic Writing Manual*, mimeo. Topic Dependent.
CONTENT	The Bachelor-Thesis is being presented and discussed.