



Handbook of Modules for the Degree Programme

# **International Business Administration, B.A.**

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*Faculty of Communication and Environment*

Version 1.0

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## IBA\_1.01 Fundamentals of Business Administration

<b>Code</b> IBA_1.01	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 1 <sup>st</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b>  Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		<b>Teaching time</b>  60 h / 4 SWS	<b>Self-study</b>  90 h		<b>Planned group size</b>  Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>  Students have gained an understanding of fundamental concepts of business administration and the basic functions of organizations. They have a good grasp of important terms, concepts, and methods and are able to apply them to real-life problems. They have discussed the impacts of globalization and can describe its influence on business processes.					
<b>Content</b>  An organization and its goals  Corporate organization and organizational structure  Principles of strategic management and planning  The operations function: the process of production, costs and planning, production logistics  Fundamentals of marketing: the marketing mix  Principles of finance  The controlling function  Fundamentals of human resource management and leadership					
<b>Teaching methods</b>  Lectures, accompanied by exercises in which case studies and problems in practice are presented					
<b>Entry requirements</b>  None					
<b>Types of assessment</b>  Graded examination					

<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Same module in "International Business Administration", "Communication and Information Engineering", and "Mobility and Logistics"</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Gamble, John E. / Peteraf, Margaret A. / Thompson, Arthur A. (2017): Essentials of Strategic Management. The Quest for Competitive Advantage. 5<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Hill, Charles W. L. / Hult, G. Thomas M. (2017): International Business. Competing in the Global Marketplace. 11<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Kotler, Philip / Armstrong, Gary (2016): Principles of Marketing. 16<sup>th</sup> edition. Harlow: Pearson.</p> <p>Luthans, Fred / Doh, Jonathan P. (2017): International Management. Culture, Strategy, and Behavior. 10<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Robbins, Stephen P. / DeCenzo, David A. / Coulter, Mary (2015): Fundamentals of Management. Essential Concepts and Applications. 9<sup>th</sup> edition. Harlow: Pearson.</p> <p>Stevenson, William J. (2014): Operations Management. Theory and Practice. 12<sup>th</sup> edition. New York: McGraw-Hill.</p>

## IBA\_1.02 Economics

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_1.02	150 h	5 CP	1 <sup>st</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students have gained an understanding of the foundations of microeconomics as well as macroeconomics and are able to apply it to real world phenomena and to identify scope and limitations of the models used. Students understand the meaning of a market-clearing equilibrium and know how production and consumption decisions are modelled from the point of view of the traditional neoclassical model. They are able to name the limitations of this approach and to enrich economic analysis by alternative explanations. They know about the importance of money and credit for an economy.</p> <p>Students can differentiate between microeconomic and macroeconomic questions. They understand common macroeconomic indicators and know how to handle macroeconomic data. Furthermore, students can explain and apply the macroeconomic AS/AD model for a closed economy with state in order to analyse business fluctuations and employment. Students are able to explain the connection between consumption, investment and saving in a structured way. They can explain the impact of fiscal and monetary policies on aggregate demand and inflation and know about the importance of stabilisation policies for an economy.</p>					
<b>Content</b>					
Economic thinking and behaviour					
Economic actors, market institutions, externalities and the public sector					
Money, the price level and the banking system					
How markets work: supply & demand curves and their shifts, market equilibrium, elasticities					
Production & consumption: opportunity cost, marginal cost, average cost, production function, economies and diseconomies of scale, short and long run, profit and utility maximisation, income and substitution effects, consumerism					
Firm behaviour, competition and welfare issues: Perfect competition, monopoly, oligopoly, monopolistic competition					
Macroeconomic measurement: national accounts and meaning and use of indicators					
AS/AD model: business fluctuations and their causes, aggregate demand and its components, the problem of insufficient demand and persistent unemployment, aggregate demand and supply curves					

Macroeconomic policies in the AS/AD model: expansionary and contractionary policies, spending and tax multipliers, inflation and deflation, supply shocks
<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which quantitative/graphical as well as qualitative problems are discussed and solved</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Torsten Niechoj</p>
<p><b>Additional information</b></p> <p>Readings:</p> <p>Dullien, S., Goodwin, N., Harris, J.M., Nelson, J.A., Roach, B., Torras, M. (2017): Macroeconomics in context. A European Perspective, New York: Routledge.</p> <p>Goodwin, N., Harris, J.M., Nelson, J.A., Roach, B., Torras, M. (2013): Microeconomics in context, 3<sup>rd</sup> ed., New York: Routledge.</p> <p>Krugman, P., Wells, R., Graddy, K. (2013): Essentials of economics, 3<sup>rd</sup> ed., New York: Worth Publishers.</p>

## IBA\_1.03 Financial Accounting

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_1.03	150 h	5 CP	1 <sup>st</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)		60 h / 4 SWS	90 h		Lecture: open
Exercises: 30 h / 2 SWS					Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Having completed this course students are able to perform simple and adjustment bookings as well as closing entries in double-entry bookkeeping in journal format and in T-accounts. Students can set up a trial balance and an income statement. They are able to book under consideration of Value Added Tax and are able to perform year-end-bookings (accruals, deferrals, provisions).</p> <p>Students can explain the purposes of the different elements of the financial statements and argue how accrual accounting differs from cash based accounting. They have insight into the concept of the International Financial Reporting Standards (IFRS) and can explain their basic valuation concept.</p> <p>Students are familiar with scope and structure of a financial analysis. They can calculate and interpret different ratios (asset, financial and profit position) in order to evaluate the company's performance.</p>					
<b>Content</b>					
<ul style="list-style-type: none"> <li>• Bookkeeping <ul style="list-style-type: none"> <li>– Basic terms in Accounting</li> <li>– The Components of a Financial Statement</li> <li>– Double-Entry System</li> <li>– Accounts</li> <li>– Closing of Accounts</li> <li>– Selected Business Transactions</li> </ul> </li> <li>• Financial Statements <ul style="list-style-type: none"> <li>– Elements of Financial Statement</li> <li>– Major Differences between German Accounting Standard (HGB) and International Financial Reporting Standards (IFRS)</li> <li>– Selected Aspects of Financial Statements</li> <li>– Introduction to Financial Statement-Analysis</li> </ul> </li> <li>• <b>Financial Statement Analysis</b> <ul style="list-style-type: none"> <li>– Scope and structure of a financial analysis</li> <li>– Analysis of asset position</li> <li>– Analysis of financial position</li> <li>– Analysis of profitability</li> </ul> </li> </ul>					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which quantitative and qualitative problems as well as case studies are					

solved and discussed
<b>Entry requirements</b>
None
<b>Types of assessment</b>
Graded examination
<b>Requirements for the award of credit points</b>
Passed examination
<b>Use of module (in other study programs)</b>
Same module in "International Business Administration" and "Mobility and Logistics"
<b>Weight towards final grade</b>
3.2%
<b>Person in charge of module</b>
Prof. Dr. Franca Ruhwedel
<b>Additional information</b>
Reading:
Bragg, S.M. (2011): Bookkeeping Essentials. Hoboken: Wiley & Sons.
Drury, C. (2013): Management Accounting for Business. 5 <sup>th</sup> edition. Andover: Cengage Learning EMEA.
Powers, M. / Needles, B. E. / Crosson, S. V. (2010): Financial and Managerial Accounting Principles. 9 <sup>th</sup> ed. Andover: Cengage Learning EMEA.
Weber, J. / Weißenberger, B. E. (2014): Einführung in das Controlling. 14. Auflage. Stuttgart: Schäffer-Poeschel.
Weber, J. / Schäffer, U. (2008): Introduction to Controlling. 1 <sup>st</sup> edition. Stuttgart: Schäffer-Poeschel

## IBA\_1.04 International Business Law

<b>Code</b> IBA_1.04	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 1 <sup>st</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b>  Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		<b>Teaching time</b>  60 h / 4 SWS	<b>Self-study</b>  90 h		<b>Planned group size</b>  Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>  Students have gained extensive knowledge of the function and the operating of law, especially civil law and (international) business law. They have experienced basic juridical working techniques and have gained an understanding of how different actors in the legal system work with the applicable rules of law and which functions and responsibilities they have. Students are familiar with fundamental terms and instruments of civil law, commercial law, labor law, and European law.					
<b>Content</b>  Legal basics (sources of law, ranking of norms, function and operating of law)  Differentiation between civil law and public law  Fundamentals of civil law (person/thing, formation of a contract, declaration of intent, agency, legal capacity, avoidance and invalidity of contracts, types of contracts, civil law association)  Fundamentals of business law  International business law (term, development, public international law)  Fundamentals of labor law (individual and collective labor law, contract of employment, co-determination)  Law of the European Union (regulations, directives, decisions, recommendations, and opinions, European Corporate law → legal form of SE)  Corporations vs. partnerships  Corporate Governance Systems (one tier system vs. two tier system)					
<b>Teaching methods</b>  Lectures, accompanied by exercises in which cases are solved and discussed and moot courts are performed. Students visit legal institutions on excursions					
<b>Entry requirements</b>					

None
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>N.N.</p>
<p><b>Additional information</b></p> <p><b>Reading:</b></p> <p>Bohinc, R. (2011): Comparative Company Law. An Overview on US and Some EU Countries' Company Legislation on Corporate Governance. Saarbrücken: VDM.</p> <p>Davies, K. (2011): Understanding European Union Law. 4th edition. London: Routledge.</p> <p>Deffains, B. / Kirat, T. (editors) (2001): Law and Economics in Civil Law Countries. Amsterdam: Elsevier.</p> <p>Monks, R. A. G. / Minow, N. (2011): Corporate Governance. 5th edition. Chichester: Wiley.</p> <p>Schaffer, R. (2012): International Business Law and its Environment. 8th edition. Andover: South-Western.</p> <p>Twomey, D. P. / Jennings, M. M. (2011): Business Law. Principles for Today's Commercial Environment. 3rd edition. Florence: Cengage.</p> <p>Twomey, D. P. (2010): Labor And Employment Law. Text and Cases. 14th edition. Florence: Cengage.</p>

## IBA\_1.05 Business Mathematics

<b>Code</b> IBA_1.05	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 1 <sup>st</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b>  Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		<b>Teaching time</b>  60 h / 4 SWS	<b>Self-study</b>  90 h		<b>Planned group size</b>  Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>  Students are enabled to use mathematical methods in given economic contexts. Knowledge of equations, economic functions, differential and integral calculus, and linear algebra can be applied to profit maximization, rates of change of economic variables, and key concepts like marginal concepts, e.g. marginal costs, profits, and the concept of elasticity.					
<b>Content</b>  Equations and systems of equations (linear equations, quadratic equations, equations and inequalities of higher degree, systems of linear equations with and without Gauß, logarithms, exponential and logarithmic equations)  Functions in relevant economic contexts (linear functions, quadratic functions, higher polynomial functions, exponential functions, e-functions, rational functions)  Differential calculus and its application in key economic concepts (basics of the discussion of economic functions, rules of differentiation, rates of change of economic variables)  Integral calculus as a tool to solve economic problems (antiderivatives in economic contexts, indefinite integrals, integration techniques, integration by parts, integration by substitution, the Fundamental Theorem of Calculus, definite integrals as limits of Riemann sums, definite integrals in economic contexts)  Linear algebra in economic contexts (systems of linear equations in matrix notation, vectors as special matrices, basic matrix-vector calculus, the Gauß-Jordan algorithm in economic contexts, the matrix product in economic contexts, determinants, Cramer's rule for solving systems of linear equations, the fundamental theory of systems of linear equations, eigenvalues and eigenvectors in economic contexts)					
<b>Teaching methods</b>  Lectures, accompanied by exercises in which problems in practice are solved					
<b>Entry requirements</b>  None					

<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr.-Ing. Frank Zimmer</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Dowling, E. (2009): Mathematical Methods for Business and Economics. 3<sup>rd</sup> edition. New York: McGraw-Hill.</p> <p>Simon, C. P. / Blume, L. (2010): Mathematics for Economists. New York; London: Norton.</p>

## IBA\_1.06 Scientific Working

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_1.06	150 h	5 CP	1 <sup>st</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Seminaristic lectures: 60 h / 4 semester hours per week (SWS)		60 h / 4 SWS	90 h		Seminaristic Lecture: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>This module enables students to explain the purposes of research and science. They are familiar with the scientific research process and have an overview about standard research methods. Students are able to define a topic, narrow it in adequately and find literature on the topic. They have also acquired the skills to evaluate literature efficiently, to assess it critically and to write a well-structured seminar paper applying a common citation style.</p>					
<b>Content</b>					
<p>Philosophy of science</p> <ul style="list-style-type: none"> <li>- Aims and functions of research and science</li> <li>- Epistemology and scientific progress</li> <li>- Scientific methodology</li> <li>- Ethics and misconduct in science</li> </ul> <p>Doing research in the fields of business and economics</p> <ul style="list-style-type: none"> <li>- Research as a process</li> <li>- Theories and models</li> <li>- Qualitative and quantitative research designs</li> <li>- Evaluation criteria for data</li> </ul> <p>Literature search</p> <ul style="list-style-type: none"> <li>- Types of literature</li> <li>- Databases and searching strategies</li> <li>- Relevance and quality of literature</li> <li>- Reading techniques: efficient reading, critical reading</li> </ul> <p>Scientific writing</p> <ul style="list-style-type: none"> <li>- Different genres of scientific writing: abstract, literature review, report, seminar paper, research article</li> <li>- Finding a suitable topic and narrowing in</li> <li>- Structuring the topic: elements of a seminar paper</li> <li>- Referencing: purposes and citation styles</li> <li>- Reference management systems</li> </ul>					

<p><b>Teaching methods</b></p> <p>The module is taught as seminaristic lectures in which presentations by the lecturer alternate with group work, individual exercises and students' discussions of seminal topics of scientific working. A strong focus is on a small own research project, including its documentation. In the last part of the module students present their seminar papers and are asked to give feedback to fellow students.</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Torsten Niechoj</p>
<p><b>Additional information</b></p> <p>Readings:</p> <p>Bailey, S. (2011): Academic Writing for International Students of Business. London/New York: Routledge.</p> <p>Bryman, A., Bell, E. (2015): Business Research Methods, 4<sup>th</sup> ed., Oxford: Oxford University Press.</p> <p>Harding, S.G. (ed.) (1976): Can theories be refuted?. Essays on the Duhem-Quine thesis, Dordrecht: D. Reidel Publishing Company.</p> <p>Hofmann, A. H. (2010): Scientific Writing and Communication: Papers, Proposals, and Presentations. Oxford: Oxford University Press.</p> <p>Okasha, S. (2016): Philosophy of Science. A Very Short Introduction, 2<sup>nd</sup> ed., Oxford: Oxford University Press.</p> <p>Osmond, A. (2013): Academic Writing and Grammar for Students. London/Thousand Oaks/New Delhi/Singapore: SAGE</p> <p>Russey, W. E., Ebel, H. F., Bliefert, C. (2006): How to Write a Successful Science Thesis: The Concise Guide for Students. Chichester: Wiley.</p>

Skern, T. (2011): Writing Scientific English. A Workbook. Facultas: Vienna.

## IBA\_2.01 Operations and Supply Chain Management

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_2.01	150 h	5 CP	2 <sup>nd</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
Students have gained an understanding of problems in the fields of industrial production and are able to apply the respective methods and tools to solve such problems. In a global business context they furthermore know how to set up and manage a supply chain (including inbound and outbound logistics) to guarantee an effective material flow with respect to time, cost and quality.					
<b>Content</b>					
<p>Planning and design of products and services</p> <p>Production technologies</p> <p>Plant layout and material flow</p> <p>Capacity planning and control</p> <p>Lean production systems</p> <p>Production economics</p> <p>Production controlling</p> <p>Procurement organization</p> <p>Warehousing, inventory management and transportation</p> <p>Request for quotation and sourcing decision-making</p> <p>Supplier involvement and collaborative engineering</p> <p>Supplier evaluation and classification</p> <p>Material class (category) management</p> <p>Supplier development</p> <p>Business Process Management and Enterprise Resource Management (ERP) software</p>					

<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which case studies and problems in practice are presented</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>N.N.</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Chopra, S. / Meindl, P. (2015): Supply Chain Management. Strategy, Planning, and Operation. 6<sup>th</sup> edition. Upper Saddle River: Pearson Prentice Hall.</p> <p>Nahmias, S. / Olsen, T.L. (2015): Production and Operations Analysis. 7<sup>th</sup> edition. Long Grove: Waveland Press.</p> <p>Russel, R. S. / Taylor, B. W. (2014): Operations and Supply Chain Management. 8<sup>th</sup> edition. Singapore: Wiley.</p> <p>Slack, N. / Brandon-Jones, A. / Johnston, R. (2010): Operations Management. 7<sup>th</sup> edition. Harlow: Pearson Prentice Hall.</p> <p>Stevenson, W. J. (2014): Operations Management. 12<sup>th</sup> edition. New York: McGraw-Hill.</p>

## IBA\_2.02 Marketing

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_2.02	150 h	5 CP	2 <sup>nd</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
Students have gained insight into the role of marketing and the concept of customer-driven marketing management. They understand and are able to apply basic models and methods of marketing. They are sensitized for challenges of marketing in international contexts.					
<b>Content</b>					
The marketing landscape					
Customer-driven marketing management: Building valuable relationships					
Marketing research (marketing analyses, marketing intelligence, methodology of marketing research, research in international markets)					
Market segmentation and targeting					
Buyer behavior in consumer markets and business markets					
The marketing mix					
Product policy					
Marketing channel design and management					
Pricing					
Marketing communications (promotion mix and promotion budget, advertising, sales promotion, merchandizing, public relations, promoting in an international context, socially responsible marketing)					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which case studies and problems in practice are presented and discussed					
<b>Entry requirements</b>					
None					

<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Thomas Heun</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>De Pelsmacker, P. / Geuens, M. / Van den Bergh, J. (2010): Marketing Communication. A European Perspective. 4<sup>th</sup> edition. Harlow: Prentice Hall.</p> <p>Hill, C. W. L. (2011): International Business. Competing in the Global Marketplace. 8<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Homburg, C. / Kuester, S. / Kromer, H. (2009): Marketing Management. A Contemporary Perspective. New York: McGraw-Hill.</p> <p>Kotler, P. / Armstrong, G. (2010): Principles of Marketing. 13<sup>th</sup> edition. Upper Saddle River: Pearson Prentice Hall.</p> <p>Werther, W. B. / Chandler, D. (2006): Strategic Corporate Social Responsibility. Stakeholders in a Global Environment. Thousand Oaks, et al.: Sage.</p>

## IBA\_2.03 Management Accounting

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_2.03	150 h	5 CP	2 <sup>nd</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)		60 h / 4 SWS	90 h		Lecture: open
Exercises: 30 h / 2 SWS					Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students can name the different tasks of management accounting and explain why controlling has an important function in the enterprise. They are able to differentiate between strategic and operational controlling and explain their different focus. Regarding strategic controlling students are able to derive strategies from a company's vision, goal and objectives and to explain the key tools of strategic controlling. They understand the company's planning process, can explain the different elements and are able to plan a financial budget.</p> <p>They are familiar with different cost types and can explain the aim of cost type accounting, cost center accounting and product costing. Students can perform an Internal Cost Allocation applying different methods. They are familiar with Full Cost Accounting and are able to set up a Cost Allocation Sheet and calculate the Production Costs as well as the Aggregate Costs of a product.</p> <p>Students are able to perform direct costing and apply it to questions such as production planning or make or buy-decisions. They can apply standard costing as well as variance analysis.</p> <p>Students are able to explain the idea of value based performance management as well as why the balanced scorecard has emerged as a tool to measure performance and can find key performance indicators for the different dimensions of the balanced score card. They can derive transfer prices according to the cost-plus, market value and negotiated transfer price method.</p>					
<b>Content</b>					
<ul style="list-style-type: none"> <li>• Scope and categories of management accounting <ul style="list-style-type: none"> <li>– Basic principles and categories</li> <li>– Organizational structuring of the controlling function</li> </ul> </li> <li>• Strategic Controlling <ul style="list-style-type: none"> <li>– Vision, goals and strategy</li> <li>– Strategic controlling tools</li> <li>– Planning process</li> </ul> </li> <li>• Operative Controlling – Planning <ul style="list-style-type: none"> <li>– Budgeting Process</li> <li>– Integrated Financial Planning</li> </ul> </li> </ul>					

- Operative Controlling – Cost Accounting
  - Basic terms in Cost Accounting
  - Full Cost Accounting
    - Cost Type Accounting
    - Cost Center Accounting
    - Product Costing
  - Critical Evaluation of Full Cost Accounting
  - Direct Costing
  - Production planning and Make-or-Buy
  - Standard costing and variance analysis
- Value Based Performance Management
- Reporting – Balanced Scorecard
- Transfer prices

#### Teaching methods

Lectures, accompanied by exercises in which quantitative and qualitative problems as well as case studies are solved and discussed

#### Entry requirements

It is recommended to attend the module "Accounting" before taking this course, but exceptions can be made.

#### Types of assessment

Graded examination

#### Requirements for the award of credit points

Passed examination

#### Use of module (in other study programs)

Same module in "International Business and Social Sciences" and "Mobility and Logistics"

#### Weight towards final grade

3.2%

#### Person in charge of module

Prof. Dr. Franca Ruhwedel

#### Additional information

Reading:

Drury, C. (2013): Management Accounting for Business. 5<sup>th</sup> edition. Andover: Cengage Learning EMEA.

Powers, M. / Needles, B. E. / Crosson, S. V. (2010): Financial and Managerial Accounting Principles, 9th ed., Andover: Cengage Learning EMEA.

Weber, J. / Schäffer, U. (2008): Introduction to Controlling. 1<sup>st</sup> edition. Stuttgart: Schäffer-Poeschel.

Horngren, C. T. / Sundem, G. L. / Stratton, W. O. / Burgstahler, D. / Schatzberg, J. O (2013): Introduction to Management Accounting. Global ed of 16<sup>th</sup> revised ed., Pearson Education Limited.

Weber, J. / Weißenberger, B. E. (2014): Einführung in das Controlling. 14. Auflage. Stuttgart: Schäffer-Poeschel.

## IBA\_2.04 International Economics

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_2.04	150 h	5 CP	2 <sup>nd</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students have a profound knowledge of the major institutions that shape global business and international economic development today. They are familiar with models that explain gains from trade and are able to assess their limitations and can make use of those models to understand real world phenomena like patterns of trade. They are familiar with barriers to trade like tariffs and quotas and can evaluate their welfare effects. Students understand the functioning of exchange rate systems and their impact on international business. Extending the macroeconomic model of the module "Economics" by exports and imports allows students to analyse current accounts and intra-regional and international imbalances and how it affects business. They know that international organisations were founded and regional integration fostered to solve social dilemmas in international trade.</p>					
<b>Content</b>					
<p>Gains from trade</p> <p>Modelling international trade: a basic model, Heckscher-Ohlin and further models</p> <p>Barriers to entry and trade policies</p> <p>The balance of payments and international accounting</p> <p>Adjustment in flexible and fixed exchange rate systems</p> <p>Income determination and macroeconomic policies</p> <p>Institutions and actors of international integration: International organisations and regional economic integration</p> <p>Managing firms in a globalised environment: Strategic entry and business operations</p>					
<b>Teaching methods</b>					
<p>Theoretical models are used to understand gains from trade but also challenges of globalised markets and production. However, they are always explained against the background of empirical data, illustrating</p>					

<p>examples and applications. Policy responses like trade negotiations, the creation of international organisations or regional economic integration are an integral part of the module. The presentation is based on lectures, accompanied by exercises which include case studies, calculations, group work and short presentations by students.</p>
<p><b>Entry requirements</b></p> <p>Students should have passed „Economics“ before taking this module.</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Torsten Niechoj</p>
<p><b>Additional information</b></p> <p>Readings:</p> <p>Gerber, J. (2017): International Economics, 7<sup>th</sup> ed., Edinburg Gate/Harlow/Essex: Pearson Education.</p> <p>Hill, C. (2014): International Business. Competing in the Global Marketplace. 10th edition. New York: McGraw-Hill.</p> <p>Krugman, P., Obstfeld, M., Melitz, M.J. (2018): International Economics. Theory and Policy, 11<sup>th</sup> global ed., Harlow et al.: Pearson.</p> <p>Salvatore, D. (2012): Introduction to International Economics, 3rd International Student Edition, New York: Wiley.</p>

## IBA\_2.05 Project Management

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_2.05	150 h	5 CP	2 <sup>nd</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)		60 h / 4 SWS	90 h		Lecture: open
Exercises: 30 h / 2 SWS					Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
Students know about the importance of project management in today's world. They have developed the skills to plan, conduct, evaluate, and document projects. In their own projects, students experienced dynamics and pitfalls of team work and gained some routine in presenting and communicating results.					
<b>Content</b>					
Defining the project and its scope					
Developing the project plan (defining work packages, setting milestones, developing flow charts and network plans, using project management software)					
Scheduling the project					
Agile project management					
Building, leading, and managing a project team					
Managing resources					
Monitoring project performance					
Controlling the project and managing risk					
International projects					
Virtual project teams					
Project closure and documentation					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which students conduct their own projects (case studies) and present their results					
<b>Entry requirements</b>					

None
<p><b>Types of assessment</b></p> <p>Certificate (Testat)</p>
<p><b>Requirements for the award of credit points</b></p> <p>Participation in a project (case study), final presentation and report</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>None (ungraded)</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Heerkens, Gary R. (2014): Project Management. 2<sup>nd</sup> edition. New York: McGraw-Hill.</p> <p>Hillson, David (2009): Managing Risk in Projects. Farnham; Burlington: Gower.</p> <p>Kerzner, Harold (2017): Project Management. A Systems Approach to Planning, Scheduling, and Controlling. 12<sup>th</sup> edition. Hoboken: Wiley.</p> <p>Larson, Erik W. / Gray, Clifford F. (2018): Project Management. The Managerial Process. 7<sup>th</sup> edition. New York: McGraw-Hill.</p>

## IBA\_2.06 Statistics

<b>Code</b> IBA_2.06	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 3 <sup>rd</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b>  Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		<b>Teaching time</b>  60 h / 4 SWS	<b>Self-study</b>  90 h		<b>Planned group size</b>  Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>  Students know how to formulate research questions / hypotheses, design research tools for quantitative studies and are aware of the implications for the possibilities and limitations of a statistical analysis. They have an overview about principles of data collection and standard statistical measures from the field of descriptive and inferential statistics. They are able to analyze and draw inferences from data using appropriate statistical methods and computer software. Students who have completed this module successfully able to make informed decisions based on primary or secondary data.					
<b>Content</b>  The scientific research process  The method of the structured interview  Questionnaire design and scales  Sampling theory and distribution functions  Data collection, management and analysis using statistical software  Descriptive Statistics: Graphical and numerical summaries (frequency distributions; measures of central tendency, position and dispersion; grouped data, covariance, correlation and regression)  Inductive Statistics: Point estimation, confidence intervals and general logic of significance testing (parametric and non-parametric)					
<b>Teaching methods</b>  Lecture and exercises. The course will be carried out in a seminar-like, interactive manner. The impartation of the statistical concepts will be supported by the integration of relevant applied examples and the deployment of statistical software (e.g. R, SPSS and/or Excel).					
<b>Entry requirements</b>  None					
<b>Types of assessment</b>					

Graded examination
<b>Requirements for the award of credit points</b>
Passed examination
<b>Use of module (in other study programs)</b>
<b>Weight towards final grade</b>
3.2%
<b>Person in charge of module</b>
Prof. Dr. Thomas Heun
<b>Additional information</b>
Reading:
Field, A. (2013). Discovering statistics using IBM SPSS Statistics (4th ed.). Sage Publications: London.
Foster, L., Diamond, I., Jefferies, J. (2012), Beginning statistics. An introduction for social scientists (2nd ed.). Sage Publications: London.
Pallant, J. (2016). The SPSS Survival Manual. A Step by Step Guide to Data Analysis using SPSS. McGraw-Hill: Maidenhead.

## IBA\_3.01 Human Resource Management

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_3.01	150 h	5 CP	3 <sup>rd</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
Students have gained insight into concepts and practices of HRM and common approaches to leadership. They are aware of the influence of a good relationship between an organization and its staff on performance and are sensitized to the characteristics and challenges of HRM in an international context.					
<b>Content</b>					
People in an organizational context: The human resource					
The strategic role of HRM					
Human resource planning (scope, job analysis, job description, flexibility)					
Recruitment and selection					
Downsizing the workforce					
Human resource allocation					
International assignment					
Health and safety					
Motivation (motivation theories, motivating job design, use and effectiveness of incentives and motivators in different countries)					
Reward management					
Performance management and appraisal					
Human resource development					
Leadership (styles and behavior, change management, leadership across cultures)					
Ethics in HRM					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which case studies and problems in practice are presented and					

discussed
<b>Entry requirements</b>
None
<b>Types of assessment</b>
Graded examination
<b>Requirements for the award of credit points</b>
Passed examination
<b>Use of module (in other study programs)</b>
<b>Weight towards final grade</b>
3.2%
<b>Person in charge of module</b>
Prof. Dr. Daniel H. Scheible
<b>Additional information</b>
<p>Reading:</p> <p>Bratton, John / Gold, Jeffrey (2017): Human Resource Management. Theory and Practice. 6<sup>th</sup> edition. London: Palgrave Macmillian.</p> <p>Luthans, Fred / Doh, Jonathan P. (2017): International Management. Culture, Strategy, and Behavior. 10<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Mathis, Robert L. / Jackson, John H. /Valentine, Sean R. / Meglich, Patricia A. (2017): Human Resource Management. 15<sup>th</sup> edition. Boston: Cengage.</p> <p>Torrington, Derek / Hall, Laura / Atkinson, Carol / Taylor, Stephen (2017): Human Resource Management. 10<sup>th</sup> edition. Harlow: Pearson.</p>

## IBA\_3.02 Strategic Management and Business Planning

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_3.02	150 h	5 CP	3 <sup>rd</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are acquainted with fundamental concepts and common tools of strategic management. They are able to analyse the positioning of an organization, to develop strategic options, and they know how to transfer these options to strategic programs.</p> <p>Furthermore, students know how to apply this knowledge to the development of a new business. They have acquired skills of business planning and have first experience in writing a sound business plan.</p>					
<b>Content</b>					
<p>The strategic management process</p> <p>Vision and mission</p> <p>Setting objectives</p> <p>Analyzing the external environment (macroenvironment and competitive environment)</p> <p>Analyzing the internal environment (competitive advantage, value chain analysis, balanced scorecard)</p> <p>Corporate strategies</p> <p>Business strategies</p> <p>Strategies for multibusiness corporations</p> <p>Competing in international markets</p> <p>Strategy implementation and control</p> <p>Business planning: Defining and modeling the business</p> <p>Structure of the business plan</p> <p>Addressing the target audience (style and layout of the business plan, presentation)</p>					

<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which students develop their own business plan</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Elective module in "Mobility and Logistics" and "Communication and Information Engineering"</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Capezino, Peter J. (2010): Manager's Guide to Business Planning. New York: McGraw-Hill.</p> <p>Dess, Gregory G. / Lumpkin, G. T. / Eisner, Alan B. / McNamara, Gerry (2014): Strategic Management. Creating Competitive Advantage. 7<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Friend, Graham / Zehle, Stefan (2009): Guide to Business Planning. London: Economist Profile Books.</p> <p>Gamble, John E. / Peteraf, Margaret A. / Thompson, Arthur A. (2017): Essentials of Strategic Management. The Quest for Competitive Advantage. 5<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Kuratko, Donald F. (2014): Introduction to Entrepreneurship. 9<sup>th</sup> edition. Mason: South-Western Cengage.</p> <p>Pearce, John A. / Robinson, Richard B. (2014): Strategic Management. Planning for Domestic and Global Competition. 14<sup>th</sup> edition. New York: McGraw-Hill.</p>

## IBA\_3.03 Innovation Management

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_3.03	150 h	5 CP	3 <sup>rd</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)		60 h / 4 SWS	90 h		Lecture: open
Exercises: 30 h / 2 SWS					Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Having completed this course, students have a sound knowledge of the economic role of innovation and the innovation process. They can give an overview on the development of innovation theory, including fundamental theories like those of Adam Smith, John Ruskin, and Joseph Schumpeter. They know about the different characteristics and economic impacts of product-related as well as process-related innovations. Furthermore, students know about the organisational constraints with regard to creativity and invention, are familiar with network effects towards innovativeness, understand the division of labor as one nucleus for innovation, and get behind the meaning of entrepreneurship with regard to the innovation process.</p> <p>Transferring those economic fundamentals into industrial practice, students receive an understanding of state-of-the-art techniques for managing the innovation process in a company, and are enabled to apply them. Concepts include the stage-gate-approach, portfolio technique, design thinking, TRIZ, intellectual property protection strategies, real options approach, crowd funding, and open innovation.</p>					
<b>Content</b>					
<b>I. Innovation Economics</b>					
<ul style="list-style-type: none"> <li>• Introduction of key economists for innovation theory</li> <li>• Schumpeter's theory of creative destruction</li> <li>• Invention vs. technology vs. innovation</li> <li>• Product- vs. process-related innovation</li> <li>• Fostering creativity and invention</li> <li>• Effects of networks, clusters and the division of labor</li> <li>• Entrepreneurship theory</li> </ul>					
<b>II. Innovation Management</b>					
<ul style="list-style-type: none"> <li>• Establishing and measuring innovativeness in a firm</li> <li>• The management concepts of divergence and convergence</li> <li>• Front Loading, Design Thinking &amp; TRIZ</li> <li>• Methods for innovation controlling <ul style="list-style-type: none"> <li>○ Portfolio approach</li> <li>○ Stage-gate-process</li> <li>○ Real options approach</li> </ul> </li> <li>• Open innovation and crowd funding</li> <li>• Intellectual property protection</li> </ul>					

<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which [...]</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>N.N.</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Swann, G. M. P. (2009): The Economics of Innovation. Cheltenham: Edward Elgar.</p> <p>Dodgsons, M. / Gann, D. M. (2013): The Oxford Handbook of Innovation Management. Oxford: OUP.</p> <p>Davila, T. / Epstein, M. / Shelton, R. (2013): Making Innovation Work. How to Manage It, Measure It, and Profit from It. Upper Saddle River: Pearson.</p>

## IBA\_3.04 Economic and Social Policies

<b>Code</b> IBA_3.04	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 3 <sup>rd</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b> Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		<b>Teaching time</b> 60 h / 4 SWS	<b>Self-study</b> 90 h		<b>Planned group size</b> Lecture: open Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b> Students are familiar with justifications of state regulation and the provision of public goods. They know how markets and de-commodifying measures interact and can compare different welfare regimes. They are able to differentiate between economic policy instruments and goals and are aware of competing theoretical concepts to evaluate the outcome of policies. They master methods like comparative analysis, policy analysis and economic models to analyse policy issues from different angles. They are able to identify challenges social change poses to modern states and can discuss possible reforms to tackle those challenges.					
<b>Content</b> The course introduces to public policies, i.e. economic and social policies. In a comparative perspective – both internationally and historically – evolution and characteristics of welfare systems and the role of the state in regulating and stabilising markets are analysed. Goals, actors and tools of public policy are systematically developed and their application is demonstrated by country studies and policy cases. <i>As pars pro toto</i> which combines both economic and social aspects, a special focus is on labour market regulation and employment policies. Finally, a selection of challenges to the welfare state is discussed.  Public policies: Goals, actors and tools  Social policies – Processes of commodification & de-commodification – Public goods, social insurances and redistribution – Welfare states in comparison  Economic policies – Monetary, fiscal and wage policies – Competition and environmental policies  Focus on labour					

- The labour market
- The level of (un-)employment
- Neoclassical-oriented vs. Keynesian-oriented policy concepts
- In-depth analysis I: The role of minimum wages
- In-depth analysis II: Industrial relations and wage setting

#### Challenges

- Globalisation & Europeanisation
- Aging societies
- Public debt: Retrenchment & austerity

#### Teaching methods

Lectures, accompanied by exercises which include discussion of (excerpts of) articles, group work, cases and country studies, role plays and quizzes

#### Entry requirements

Students should have passed „Economics“ before taking this module.

#### Types of assessment

Graded examination

#### Requirements for the award of credit points

Passed examination

#### Use of module (in other study programs)

#### Weight towards final grade

3.2%

#### Person in charge of module

Prof. Dr. Torsten Niechoj

#### Additional information

Readings:

Alcock, P., Haux, T., May, M., Wright, S. (eds.) (2016): The Student's Companion to Social Policy, 5th ed., West Sussex: Wiley-Blackwell.

Ashenfelter, O.C., Card, D., Layard, R. (eds.) (1986, 1999, 2011): Handbook of Labor Economics, Vols. 1-4,

Amsterdam et al.: North-Holland.

Bowles, S., Edwards, R., Roosevelt, F. (2005): Understanding Capitalism. Competition, Command, and Change, 3rd ed., Oxford/New York: Oxford University Press.

Castles, F.G., Leibfried, S., Lewis, J., Obinger, H., Pierson, C. (eds.) (2010): The Oxford Handbook of the Welfare State, Oxford: Oxford University Press.

Esping-Andersen, G. (1990): The three worlds of welfare capitalism, Cambridge, UK: Polity Press.

Gruber, J. (2013): Public Finance and Public Policy, 4th ed., New York: Worth Publishers.

Lavoie, M. (2014): Post-Keynesian Economics. New Foundations, Cheltenham, UK: Edward Elgar.

Polanyi, K. (2001[1944]): The Great Transformation, Boston: Beacon Press.

Snowdon, B., Vane, H. (2005): Modern Macroeconomics. Its Origins, Development and Current State, Cheltenham, UK: Edward Elgar.

## IBA\_3.05 Entrepreneurship and Taxes

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_3.05	150 h	5 CP	3 <sup>rd</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<b>TO BE ADDED: ENTREPRENEURSHIP</b>					
<p>Students have become acquainted with concepts and types of entrepreneurial behavior and management. They are able to integrate their knowledge of management into an entrepreneurial approach to initiating ventures in a variety of settings in order to develop the business and create value.</p> <p>Furthermore, students have acquired knowledge of the principles of national and international taxation, are able to calculate tax burden and to analyze differences in taxation. They can also make well-founded decisions based on the results of these analyses</p>					
<b>Content</b>					
<p>Entrepreneurship:</p> <ul style="list-style-type: none"> <li>- The entrepreneurial mindset: Approaches to entrepreneurship and entrepreneurial behavior</li> <li>- Types of entrepreneurs: The owner entrepreneur, the corporate entrepreneur, the intrapreneur</li> <li>- Entrepreneurial management: A catalyst process</li> <li>- Entrepreneurial innovation and ethics: Vision, change, and social responsibility</li> <li>- Initiating ventures: Entrepreneurial motivation and opportunities</li> <li>- Global entrepreneurs: Venturing across borders</li> <li>- Valuation of ventures: Determining the entrepreneurial value added</li> <li>- Harvesting the venture</li> </ul> <p>Taxes:</p> <ul style="list-style-type: none"> <li>- Principles of national taxation (classification of tax types, taxation terminology, subject/object of taxation, tax base, tax tariffs)</li> <li>- Taxation of partnerships vs. taxation of corporations</li> </ul>					

- Group taxation
- Cross-border loss transfer
- Principles of international taxation
- Avoidance of double taxation under national law
- Double tax treaties
- Cfc rules
- European tax law

**Teaching methods**

Lectures, accompanied by exercises in which case studies and problems in practice are presented and discussed

**Entry requirements**

It is recommended to attend the modules "Strategic Management and Business Planning" as well as "International Business Law" before taking this course

**Types of assessment**

Graded examination

**Requirements for the award of credit points**

Passed examination

**Use of module (in other study programs)**

**Weight towards final grade**

3.2%

**Person in charge of module**

N.N.

**Additional information**

Reading:

Baron, Robert A. / Shane, Scott A. (2008): Entrepreneurship. A Process Perspective. 2<sup>nd</sup> edition. Mason: South-Western Cengage.

Bohinc, Rado (2011): Comparative Company Law. An Overview on US and Some EU Countries' Company Legislation on Corporate Governance. Saarbrücken: VDM.

Bygrave, William D. / Zacharakis, Andrew (2014): Entrepreneurship. 3<sup>rd</sup> edition. Hoboken: Wiley.

Djanani, Christiana / Brähler, Gernot / Lösel, Christian (2007): German Income Tax. Personal Income Tax, Corporate Income Tax and Trade Tax. Frankfurt am Main: Verlag Recht und Wirtschaft.

Kuratko, Donald F. (2014): Introduction to Entrepreneurship. 9<sup>th</sup> edition. Mason: South-Western Cengage.

Lang, Michael / Aigner, Hans-Jörgen / Scheuerle, Ulrich / Stefaner, Markus (2004): CFC Legislation, Tax Treaties and EC Law. Wien: Linde.

Monks, Robert A. G. / Minow, Nell (2011): Corporate Governance. 5<sup>th</sup> edition. Chichester: Wiley.

Rasmussen, Mogens (2011): International Double Taxation. Alphen: Kluwer.

Rohatgi, Roy (2005): Basic International Taxation. Volume 1: Principles. 2<sup>nd</sup> edition. Richmond: Richmond Law and Tax.

Terra, Ben J. M. / Wattel, Peter. J. (2012): European Tax Law. 6<sup>th</sup> edition. Alphen: Kluwer.

## IBA\_3.06 Communication and Cooperation

<b>Code</b> IBA_3.06	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 3 <sup>rd</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b> Seminaristic lectures: 60 h / 4 semester hours per week (SWS)		<b>Teaching time</b> 60 h / 4 SWS	<b>Self-study</b> 90 h		<b>Planned group size</b> 35 students
<b>Learning outcomes / Competences and qualifications profile</b> Having completed this module students can explain basic models and theories regarding communication, conflict management and group processes. Students have acquired professional and social as well as personal competences. Different exercises and experiments which students have worked on individually, in pairs and in groups have strengthened students' self-awareness. The content of the course has been applied, reflected and thus deepened.					
<b>Content</b> Basic communication models Ethical and Cultural Dimensions of Communication Interpersonal Skills Conflict and Conflict management Negotiations and Negotiation strategy Leadership and Communication Team Work Presentations – Verbal and Visual Support New media, new communication					
<b>Teaching methods</b> Lectures accompanied by exercises and experiments conducted individually, in pairs as well as in groups.					
<b>Entry requirements</b> None					
<b>Types of assessment</b> Graded examination					
<b>Requirements for the award of credit points</b>					

Passed examination
<b>Use of module (in other study programs)</b>
<b>Weight towards final grade</b>
None (ungraded)
<b>Person in charge of module</b>
Prof. Dr. Klaus Hegemann
<b>Additional information</b>
<p>Reading:</p> <p>Adler, R.B. /Elmhorst, J.M. / Lucas, K. (2012) Communicating at Work. Principles for Business and the Professions. 11th edition. New York: McGraw-Hill.</p> <p>Axelrod, R. M. (2006): The Evolution of Cooperation. 2nd edition. New York: Basic Books.</p> <p>Dignen, B. / McMaster, I. (2013): Effective International Business Communication. Build your interpersonal skills in English. London: Collins.</p> <p>Falkheimer, J. / Heide, M. (2018): Strategic Communication. An Introduction. Abingdon/NewYork: Routledge.</p> <p>Goodall, H. L. / Goodall, S. / Schiefelbein, J. (2010): Business and Professional Communication in the Global Workplace. 3rd edition. Boston: Wadsworth.</p> <p>Katz, N. H. / Lawyer, J. W. / Sweedler, Marcia K. (2011): Communication and Conflict Resolution Skills. 2nd edition. Dubuque: Kendall Hunt.</p> <p>O’Hair, D. / Wiemann, M. / Mullin, D.I. / Teven, J. (2015) Real Communication. An Introduction. 3rd edition. Boston: Bedford/St. Martin’s.</p> <p>Stanton, N. (2009): Mastering Communication. 5th edition. Basingstoke; New York: Palgrave Macmillian.</p>

## IBA\_4.01 Corporate Finance and Investment

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_4.01	150 h	5 CP	4 <sup>th</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are able to evaluate different investment options using various tools (NPV, annuity, IRR) both under certainty and under uncertainty. Students can also explain strengths and weaknesses of the different methods. Students are able to list various sources of corporate financing and argue whether they are suited for the company size, corporate form of business and/or specific investment projects. Students can demonstrate their knowledge of different financing rules. Furthermore, students can calculate a company's weighted average cost of capital and explain the importance that Basel II and credit ratings have for company financing. Students can argue why a well-structured financial planning is essential for the corporation's success.</p>					
<b>Content</b>					
<ul style="list-style-type: none"> <li>• Investment and Finance <ul style="list-style-type: none"> <li>• Interrelationship between Investment and Finance</li> <li>• The Time Value of Money</li> </ul> </li> <li>• Capital Budgeting <ul style="list-style-type: none"> <li>• Introduction into Capital Budgeting</li> <li>• Methods of Dynamic Investment Appraisal <ul style="list-style-type: none"> <li>- Net Present Value</li> <li>- Internal Rate of Return</li> </ul> </li> <li>• Determination of Capital Costs (Weighted Average Cost of Capital)</li> <li>• Consideration of taxes</li> <li>• Dealing with uncertainty</li> </ul> </li> <li>• Basics of Company Financing <ul style="list-style-type: none"> <li>• External Financing <ul style="list-style-type: none"> <li>- External Self-Financing</li> <li>- External Debt-Financing</li> <li>- Relevance of Basel III for Debt-Financing</li> <li>- Special Forms of External Financing</li> </ul> </li> <li>• Internal Financing</li> </ul> </li> <li>• Corporate Finance Management <ul style="list-style-type: none"> <li>• Financial Planning</li> <li>• Management of Capital Structure <ul style="list-style-type: none"> <li>- Equity- vs. Debt-Financing</li> <li>- Optimal Capital Structure</li> </ul> </li> <li>• Financial Analysis</li> </ul> </li> </ul>					

<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which quantitative and qualitative problems as well as case studies are solved and discussed</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Franca Ruhwedel</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Brealey, R. A. / Myers, S. C. / Allen, F. (2014): Principles of Corporate Finance - Global Edition. 11<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Berk, J. / DeMarzo, P. (2014): Corporate Finance. 3<sup>rd</sup> edition. Pearson Education Limited.</p> <p>Pike, R. / Neale, B. / Linsley, P. (2015): Corporate Finance and Investment. Decision and Strategies. 8<sup>th</sup> edition. Pearson Education Limited.</p> <p>Hillier, D. / Ross, S. A. / Westerfield, R. W. / Jaffe, J. / Jordan, B. D. (2013): Corporate Finance - European Edition. 2<sup>nd</sup> edition. New York: McGraw-Hill.</p>

## IBA\_4.02 International Relations

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_4.02	150 h	5 CP	4 <sup>th</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are able to analyze topics in international relations by looking at them from different perspectives (e.g. realist or liberalist perspective) and levels of analysis (e.g. national or systemic level). Topics include international conflict and security policy, international cooperation and diplomacy, and global governance.</p> <p>Students have experienced international policies by taking part in a complex policy simulation game. They are familiar with the basic concepts and practice of international negotiations and have acquired practical skills in bargaining and decision-making.</p>					
<b>Content</b>					
<p>Overview of various political systems and instruments (while maintaining the international dimension throughout the course)</p> <p>Relationships between states, as well as international organizations and multinational corporations</p> <p>International Organizations and institutions such as UN, IMF, Worldbank, WTO and EU, here in particular the legal nature and its policies and polity</p> <p>Theories from the fields of economics, history, law, philosophy, geography, sociology, psychology, gender and cultural studies</p> <p>Topics to be discussed in class (among others): Globalization, international security (e.g. nuclear proliferation), terrorism, military interventions, human rights, global warming</p>					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which a policy simulation is conducted as well as cases studies, text and video analyses, and group discussions					
<b>Entry requirements</b>					
None					
<b>Types of assessment</b>					

Graded examination
<b>Requirements for the award of credit points</b>
Passed examination
<b>Use of module (in other study programs)</b>
<b>Weight towards final grade</b>
3.2%
<b>Person in charge of module</b>
Prof. Dr. Klaus Hegemann
<b>Additional information</b>
<p>Reading:</p> <p>Baylis, John/ Smith, Steve/ Owens, Patricia (editors) (2011): The Globalization of World Politics. An Introduction to International Relations, Oxford: Oxford University Press, 5th ed., 2011.</p> <p>Brück, T. (2007): The Economic Analysis of Terrorism, Oxon. Routledge.</p> <p>Devetak, R. / George, J. / Percy, S., (editors.) (2017) An Introduction to International Relations. 3rd edition. Cambridge: Cambridge University Press.</p> <p>Ganor, B.: (2007) The Counter-Terrorism Puzzle: A Guide for Decision Makers, Piscataway, NJ: Transaction Publishers.</p> <p>Hoffman, B. (2006) Inside Terrorism, New York: Columbia University Press.</p> <p>Jackson, Robert/ Sorensen, Georg (2016): Introduction to International Relations: Theories and Approaches, 6th ed., Oxford: Oxford University Press.</p> <p>Nau, Henry R. (2017): Perspectives on International Relations: Power, Institutions and Ideas, 5th ed., Washington: CQ Press.</p> <p>Shimko, K.L. (2016): International Relations. Perspectives, Controversies and Readings. 5th ed., Boston: Cengage Learning.</p> <p>Van den Bossche, P./ Zdouc, W. (2017): The Law and the Policy of the World Trade Organization, 4th ed., Cambridge.</p>

## IBA\_4.03 Fundamentals of Cooperate Social Responsibility

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_4.03	150 h	5 CP	4 <sup>th</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are getting an idea of ethical perspectives in history and today. They are establishing competencies to evaluate critically ethical conflicts on current problems in the society as a whole and in particular in the economy. Students are realizing possible conflicting goals between the society, business (profit and non-profit) and the environment. The development of a critical argument by weighing alternatives is the objective of the class.</p> <p>The course aims to give students knowledge and basic understanding of the most relevant theories and ideas of ethics and Corporate Social Responsibility. The course will enable the students to develop an understanding for the different approaches and current problems of ethics in general.</p>					
<b>Content</b>					
<ul style="list-style-type: none"> <li>- Ethics, Morality and Law</li> <li>- From classical perspectives towards Virtue Ethics in the 21<sup>st</sup> Century</li> <li>- Applied Ethics: Human Behaviour and Morals</li>   <li>- Sustainability – Globalization and Ecology</li> <li>- Consequences of Globalization</li> <li>- Current ethical discussions</li>   <li>- Corporate Social Responsibility: Development of CSR in theory and practice</li> <li>- Whistleblowing, Bribery and Fraud</li>   <li>- Privacy and Security</li> </ul>					
<b>Teaching methods</b>					
Lectures accompanied by exercises including the analyses of classical and modern writings as well as case studies are solved and discussed.					
<b>Entry requirements</b>					
None					

<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Open to students of other study programs</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Klaus Hegemann</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Boylan, M., ed. (2014) <i>Business Ethics</i>, 2nd ed., West Sussex: John Wiley &amp; Sons.</p> <p>Crane, A., D. Matten (2016) <i>Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization</i>, 4th ed., Oxford: Oxford University Press.</p> <p>Friedman, M. (1962) Capitalism and Freedom, in: Fernando, A.C. (2009) <i>Corporate Governance - Principles, Policies and Practices</i>, 3rd ed., New Delhi: Pearson Education.</p> <p>Gal, G., O. Akisik, W. Wooldridge, eds., (2017) <i>Sustainability and Social Responsibility: Regulation and Reporting (Accounting, Finance, Sustainability, Governance and Fraud: Theory and Application)</i>, Berlin/Heidelberg: Springer.</p> <p>Habich, A., J. Jonker, M. Wegner, R. Schmidpeter, eds. (2005) <i>Corporate Social Responsibility Across Europe</i>, Berlin/Heidelberg: Springer.</p> <p>Höffe, O. ed. (2015) <i>Lesebuch zur Ethik - Philosophische Texte von der Antike bis zur Gegenwart</i>, 6th ed., München: C.H. Beck.</p> <p>Rasche, A., M. Morsing, J. Moon, eds. (2017) <i>Corporate Social Responsibility: Strategy, Communication, Governance</i>, Cambridge: Cambridge University Press.</p> <p>Sher, G., ed. (2012) <i>Ethics- Essential Readings in Moral Theory</i>, New York: Routledge.</p> <p>Walker-Said, C., J.D. Kelly, eds., (2015) <i>Corporate Social Responsibility? - Human Rights in the New Global Economy</i>, London: The University of Chicago Press.</p>

## IBA\_5.01 Quality and Risk

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_5.01	150 h	5 CP	5 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)		60 h / 4 SWS	90 h		Lecture: open
Exercises: 30 h / 2 SWS					Exercise: 40 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are familiar with functionalities of quality management and risk management systems. They have acquired knowledge about tools of both, quality management and risk management, and have a general understanding of an adequate implementation of these tools and techniques. Furthermore, they are aware of the limitations of the various approaches of managing quality and risk.</p>					
<b>Content</b>					
<p>Characteristics and definitions of quality</p> <p>Quality management principles and approaches (quality planning, quality control, quality improvement, quality assurance)</p> <p>Total quality management (integrated management, PDCA cycle, key elements of total quality, process design and evaluation, etc.)</p> <p>Managing quality using ISO 9000 and 14001</p> <p>Methods and tools of quality management (flowcharts, Ishikawa diagram, Failure Mode and Effects Analysis (FMEA), Poka Yoke, the Six Sigma toolbox)</p> <p>Environmental aspects of managing quality</p> <p>Communication in difficult situations (role of communication, information systems, etc.)</p> <p>Basics of risk management (difference between symmetric and asymmetric risks, approaches to risk management, benefit/risk function)</p> <p>Exposures in corporate risk management</p> <p>Measuring risk</p> <p>Value at risk (definition, methods, and criticism)</p> <p>Risk containment strategies (active vs. passive instruments, hedging, etc.)</p>					

<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which case studies and problems in practice are presented</p>
<p><b>Entry requirements</b></p> <p>None</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Elective module in "Mobility and Logistics" and "Communication and Information Engineering"</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>N.N.</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Andersen, T. J. / Schrøder, P. W. (2010): Strategic Risk Management Practice. How to Deal Effectively with Major Corporate Exposures. Cambridge: Cambridge University Press.</p> <p>Crouhy, M. / Galai, D. / Mark, R. (2014): The Essentials of Risk Management. 2<sup>nd</sup> edition. New York: McGraw-Hill.</p> <p>Goetsch, D. L. / Stanley, D. B. (2012): Quality Management for Organizational Excellence. Introduction to Total Quality. 7<sup>th</sup> edition. Upper Saddle River: Pearson Prentice Hall.</p> <p>Hoyle, D. (2007): Quality Management Essentials. Oxford; Burlington: Butterworth-Heinemann Elsevier.</p> <p>Jorion, P. (2011): Financial Risk Manager Handbook. FRM Part I / Part II. 6<sup>th</sup> edition. Hoboken: Wiley.</p>

## IBA\_5.02 Interdisciplinary Project

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_5.02	300 h	10 CP	5 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Project: 90 h / 6 semester hours per week (SWS)		90 h / 6 SWS	210 h		25 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>In this module students have expanded and deepened the knowledge and skills they have acquired in previous project and modules. The interdisciplinary character of the project encourages students to discover new topics and gather practical experiences in different fields. Having completed this module, students are able to work on questions of theory or praxis in an international and interdisciplinary team. They are able to work scientifically and produce convincing results in their teams.</p>					
<b>Content</b>					
<p>The content differs between projects, depending on the study programs which are involved and the teaching staff's background. Depending on students' knowledge, lectures and workshops concerning different topics will be included so that students can attend different lectures of other study programmes.</p>					
<b>Teaching methods</b>					
<p>Sessions for basic information about the project options; project coordination; project counseling provided by teaching staff or project partner from a company; accompanying lectures depending on projects' topics and demand; presentation of results to an interested audience consisting of university staff and students as well as external project partners.</p>					
<b>Entry requirements</b>					
None					
<b>Types of assessment</b>					
Graded examination					
<b>Requirements for the award of credit points</b>					
Project report and presentation of results delivered. Both have to meet quality criteria to pass the module.					
<b>Use of module (in other study programs)</b>					
Same module for all Bachelor study programs of the faculty					
<b>Weight towards final grade</b>					
6.4%					

**Person in charge of module**

All professors of the faculty

**Additional information**

## IBA\_6.01 Internship / Semester Abroad

<b>Code</b> IBA_6.01	<b>Workload</b> 900 h	<b>Credits</b> 30 CP	<b>Level of module</b> 6 <sup>th</sup> semester	<b>Frequency of offer</b> Summer or winter semester	<b>Duration</b> 1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b> 900 h		<b>Planned group size</b> Open
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>The internship module has enabled students to apply their knowledge in a practical setting. Students have gained insights into a company and into specific practical fields. During their stays as interns they have worked on different tasks in the companies and have taken on responsibility for certain topics.</p> <p>Students having opted for a semester abroad have gained intercultural competencies. They have improved their foreign language skills or have even studied a new foreign language, have learned how to get along in a foreign educational system and have worked with other students and teaching staff of different nationalities.</p>					
<b>Content</b>					
Depending on internship company or university abroad. Topics will be discussed beforehand with teaching staff of Rhine-Waal University of Applied Sciences.					
<b>Teaching methods</b>					
<b>Entry requirements</b>					
90 credit points achieved					
<b>Types of assessment</b>					
Certificate (Testat)					
<b>Requirements for the award of credit points</b>					
<p>20 weeks of internship have to be completed. Splitting these 20 weeks into parts is generally not possible. An internship report and a presentation which have to meet quality criteria have to be delivered.</p> <p>In case of a semester abroad at least 15 ECTS have to be earned at the foreign university which is based in a non-German speaking country. Exceptions can be made in cases in which the success of the semester abroad is defined in a different way.</p>					
<b>Use of module (in other study programs)</b>					
Same module for all Bachelor study programs of the faculty					

<b>Weight towards final grade</b>
None (ungraded)
<b>Person in charge of module</b>
All professors of the faculty
<b>Additional information</b>

## IBA\_7.01 Bachelor Workshop I: Data Analysis and Presentation

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_7.01	150 h	5 CP	7 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Seminaristic lectures: 60 h / 4 semester hours per week (SWS)		60 h / 4 SWS	90 h		35 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>The over-all goal of this course is to enable students to analyze, visualize and present their own data in a scientific way. Students who passed this course successfully will be able to analyze qualitative and quantitative data using computer software. They know how to create appropriate tables and graphs for their BA thesis and the colloquium. They have the ability to present their research findings in a scientific way during an oral examination.</p>					
<b>Content</b>					
<p>Qualitative data analysis:</p> <ul style="list-style-type: none"> <li>• How to collect and code qualitative data using Grounded Theory methodology</li> <li>• Creating data files, coding and data analysis using MAXQDA</li> </ul> <p>Quantitative data analysis:</p> <ul style="list-style-type: none"> <li>• How to create code books and data-files using SPSS</li> <li>• How to apply Statistics using SPSS</li> </ul> <p>Data visualization and presentation:</p> <ul style="list-style-type: none"> <li>• How to integrate qualitative and quantitative data into scientific texts</li> <li>• Designing tables and graphs</li> <li>• How to present research findings</li> </ul>					
<b>Teaching methods</b>					
Seminaristic lecture					
<b>Entry requirements</b>					
175 credits points recommended (including internship or semester abroad)					
<b>Types of assessment</b>					
Certificate (Testat)					
<b>Requirements for the award of credit points</b>					
Passed assessment					
<b>Use of module (in other study programs)</b>					

<b>Weight towards final grade</b>  None (ungraded)
<b>Person in charge of module</b>  Prof. Dr. Thomas Heun
<b>Additional information</b>  Reading:  Cargill, M., O'Connor, P. (2013). Writing scientific articles. Strategies and steps. Chichester: Wiley.  MAXQDA Online Manual: <a href="https://www.maxqda.com/help-support/maxqda-manual">https://www.maxqda.com/help-support/maxqda-manual</a> (24th Jan 2018)  Field, A. (2013). Discovering statistics using IBM SPSS Statistics (4th ed.). Sage Publications: London.

## IBA\_7.02 Bachelor Workshop II: Academic Writing

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_7.02	150 h	5 CP	7 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Seminaristic lectures: 60 h / 4 semester hours per week (SWS)		60 h / 4 SWS	90 h		35 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students improve and deepen their writing skills, based on experiences of past semesters. They are able to write a literature review, identify a scientific gap and, derived from this, to develop a research question and to formulate hypotheses. They have gained an understanding of the structure of academic papers and learned to apply this knowledge to develop a structure for their own BA thesis that addresses their research questions on a sound methodological and theoretical basis. Students are able to communicate their research results in an appropriate written form. They have improved their skills to read effectively and critically and to write concisely and clearly.</p>					
<b>Content</b>					
The differentia specifica of academic writing					
The writing process					
<ul style="list-style-type: none"> <li>- Finding and assessing literature</li> <li>- Reading, excerpting and evaluating</li> <li>- Referencing and reference management</li> <li>- Scientific integrity</li> <li>- Literature review and scientific gap</li> <li>- Finding a topic and filling the gap: research question and hypotheses</li> <li>- Iterative writing</li> </ul>					
Structure of a thesis					
<ul style="list-style-type: none"> <li>- The ideal type: introduction, theory, method, findings, discussion, conclusions, references and appendices</li> <li>- Deviations and alternatives</li> </ul>					
Finishing your BA thesis					
<ul style="list-style-type: none"> <li>- Formal requirements and procedure of the thesis</li> <li>- Feedback and proof reading</li> <li>- Writer's block</li> <li>- Technical and social backups</li> </ul>					

<p><b>Teaching methods</b></p> <p>The module is taught as a workshop which consists of lectures, group work and many writing exercises. Students discuss their results and are encouraged to raise concrete questions regarding the writing process of their BA theses.</p>
<p><b>Entry requirements</b></p> <p>175 credits points recommended (including internship or semester abroad)</p>
<p><b>Types of assessment</b></p> <p>Certificate</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed assessment</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>None (ungraded)</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Torsten Niechoj</p>
<p><b>Additional information</b></p> <p>Readings:</p> <p>Alley, M. (1996): <i>The Craft of Scientific Writing</i>, 3<sup>rd</sup> ed., New York: Springer.</p> <p>Bailey, S. (2011): <i>Academic Writing for International Students of Business</i>, London/New York: Routledge.</p> <p>Furseth, I., Everett, E.L. (2013): <i>Doing Your Master's Dissertation. From Start to Finish</i>, Los Angeles/London/New Delhi/Singapore/Washington DC: SAGE.</p> <p>Glasman-Deal, H. (2010): <i>Science Research Writing for Non-Native Speakers of English. A Guide for Non-Native Speakers of English</i>, London: Imperial College Press.</p> <p>O'Leary, Z. (2010): <i>The Essential Guide to Doing Your Research Project</i>, London/Thousand Oaks/New Delhi/Singapore: SAGE.</p> <p>Osmond, A. (2013): <i>Academic Writing and Grammar for Students</i>, London/Thousand Oaks/New Delhi/Singapore: SAGE</p> <p>Ridley, D. (2012): <i>The Literature Review. A Step-by-step Guide for Students</i>, 2<sup>nd</sup> ed., Los</p>

Angeles/London/New Delhi/Singapore/Washington DC: SAGE.

## IBA\_7.03 Bachelor Workshop III: Advanced Seminar

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_7.03	150 h	5 CP	7 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Seminaristic lectures: 60 h / 4 semester hours per week (SWS)		60 h / 4 (SWS)	90 h		35 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>In this module students get the opportunity to receive feedback and advice on the research approaches of their upcoming bachelor thesis. They are asked to write a research proposal for their thesis covering research question, potential hypotheses, theoretical and methodological approach, a literature review and an outline. Further requirements may be specified by the examiner of the bachelor thesis. Based on this proposal, they present their research approach in a convincing way, state preliminary findings and defend the approach professionally. They are able to offer helpful feedback and to make use of feedback by peers and examiners in order to develop further their approach.</p>					
<b>Content</b>					
<p>How to prepare a research proposal</p> <p>How to present a research proposal in a professional way</p> <p>How to defend your ideas and develop it further</p> <p>How to comment and criticize the research of others</p>					
<b>Teaching methods</b>					
Students prepare a research proposal and present it					
<b>Entry requirements</b>					
175 credits points recommended (including internship or semester abroad)					
<b>Types of assessment</b>					
Certificate (Testat)					
<b>Requirements for the award of credit points</b>					
Preparation of research proposal and presentation					
<b>Use of module (in other study programs)</b>					
<b>Weight towards final grade</b>					

None (ungraded)
<b>Person in charge of module</b>  All professors of the faculty
<b>Additional information</b>

## IBA\_7.04 Bachelor Thesis and Colloquium

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_7.04	450 h	15 CP	7 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Bachelor Thesis: 12 CP Colloquium: 3 CP		Depends on need and demand	450 h		1 student
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students have conducted their own studies examining a research question from their scientific discipline, developing an appropriate methodological approach, and reflecting their research design and findings critically.</p> <p>During the disputation students have proven their competencies in evaluating the topic and reflecting on its impact on real-life problems.</p>					
<b>Content</b>					
<p>Depends on the topic; inter alia:</p> <ul style="list-style-type: none"> <li>Researching and evaluating literature</li> <li>Developing a research question and deriving hypotheses</li> <li>Operationalizing constructs</li> <li>Analyzing methodological strengths and weaknesses of different research approaches</li> <li>Developing research designs</li> <li>Conducting the studies</li> <li>Evaluating the results</li> <li>Writing the thesis</li> <li>Presenting and defending the findings</li> </ul>					
<b>Teaching methods</b>					
Individual supervision and support					
<b>Entry requirements</b>					
175 credits points achieved (including internship or semester abroad)					

<b>Types of assessment</b>
Written Bachelor Thesis and oral disputation ("Colloquium")
<b>Requirements for the award of credit points</b>
Passed Bachelor Thesis and Colloquium as well as successful completion of all other modules of the curriculum
<b>Use of module (in other study programs)</b>
Same module for all Bachelor study programs of the faculty
<b>Weight towards final grade</b>
20%
<b>Person in charge of module</b>
All professors of the faculty
<b>Additional information</b>

## IBA\_W.01 Trend Research and Strategy Formulation (Specialization Module)

<b>Code</b> IBA_W.01	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 4 <sup>th</sup> semester	<b>Frequency of offer</b> Summer semester	<b>Duration</b> 1 semester
<b>Courses</b> Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		<b>Teaching time</b> 60 h / 4 SWS	<b>Self-study</b> 90 h		<b>Planned group size</b> Lecture: open Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b> Students have developed methodological skills of researching organizations' environments and social trends. They are able to apply these skills to challenges in the field of strategic marketing, know how to deal with uncertainty in strategy development and how to cope with deviation and risk.					
<b>Content</b> Quantitative and qualitative approaches of researching trends and consumer behavior Trend impact analysis and extrapolation Scenario techniques Linking the organization's mission to social development Crafting strategies Stakeholder relationship management The new and the innovative Discontinuous developments Decision-making under uncertainty Strategic issue management Capturing the benefits of trends and innovation					
<b>Teaching methods</b> Lectures, accompanied by exercises in which case studies are presented and discussed and small research projects conducted					

<p><b>Entry requirements</b></p> <p>It is recommended to attend the modules "Marketing" as well as "Strategic Management and Business Planning" before taking this course</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Aaker, David A. / Kumar, V. / Leone, Robert P. / Day, George S. (2013): Marketing Research. 11<sup>th</sup> edition. Hoboken: Wiley.</p> <p>Pearce, John A. / Robinson, Richard B. (2014): Strategic Management. Planning for Domestic and Global Competition. 14th edition. New York: McGraw-Hill.</p> <p>Prahalad, C. K. / Ramaswamy, Venkat (2004): Future of Competition. Co-creating Unique Value with Customers. Boston: Harvard Business School Press.</p> <p>Tidd, Joe / Bessant, John (2013): Managing Innovation. Integrating Technological, Market, and Organizational Change. 5<sup>th</sup> edition. Chichester: Wiley.</p> <p>Trott, Paul (2017): Innovation Management and New Product Development. 6<sup>th</sup> edition. Harlow: Pearson.</p>

## IBA\_W.02 Advanced Finance and Accounting (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.02	150 h	5 CP	4 <sup>th</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Having completed this course students have a sound knowledge of the most important topics in advanced finance and accounting. They can give an overview on the neoclassic financial theory and its underlying assumptions. Students are able to explain and evaluate the concepts of Portfolio Theory as well as Capital Asset Pricing Model and are able to calculate risk and return of portfolios. Furthermore, students can determine the company value applying discounted cash flows as well as the comparable company's method. They are able to list advantages, disadvantages and prerequisites for these methods. Participants can not only describe different derivative securities, they are also familiar with the models to value these assets (Binomial Model and Black-Scholes-Option-Pricing-Model).</p> <p>By applying the Framework-based teaching approach in Accounting the students are enabled to relate the accounting and reporting of the entity's economic resources, claims, and changes in resources and claims against the entity, and other transactions and events to the objective of financial statements and the qualitative characteristics of financial information. Students receive a cohesive understanding of IFRS and have the ability to exercise the judgments that are necessary to apply IFRS and to continuously update their IFRS knowledge and competencies. Finally students are enabled to see the link between Financial Accounting and Management Accounting by discussing the management approach and its application in residual income concepts.</p>					
<b>Content</b>					
<b>I. Advanced Finance</b>					
<ul style="list-style-type: none"> <li>• Neoclassic Finance Theory <ul style="list-style-type: none"> <li>– Assumptions</li> <li>– Portfolio Theory – The idea of diversification</li> <li>– Capital Asset Pricing Model – Pricing of risky assets</li> </ul> </li> <li>• Company Evaluation <ul style="list-style-type: none"> <li>– Valuation with Discounted Cashflow Models</li> <li>– Multiple Valuation</li> </ul> </li> <li>• Derivatives <ul style="list-style-type: none"> <li>– Basics of Derivative Securities</li> <li>– Valuation of Derivatives</li> </ul> </li> </ul>					
<b>II. Advanced Accounting</b>					
<ul style="list-style-type: none"> <li>• IFRS Introduction <ul style="list-style-type: none"> <li>– Institutions and Concept</li> </ul> </li> </ul>					

<ul style="list-style-type: none"> <li>- Overview on Financial Statement</li> <li>• Selected Accounting Topics</li> <li>• Integration of Financial Accounting and Management Accounting <ul style="list-style-type: none"> <li>- Management Approach</li> <li>- Use of Financial Accounting Data for Management Decisions – Residual Income Concepts</li> </ul> </li> </ul>
<p><b>Teaching methods</b></p> <p>Lectures, accompanied by exercises in which quantitative and qualitative problems as well as case studies are solved and discussed.</p>
<p><b>Entry requirements</b></p> <p>It is recommended to attend the modules "Accounting", "Controlling" as well as "Corporate and Investment Finance" before taking this course, but exceptions can be made.</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Open to students of other study programs</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Franca Ruhwedel</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Brealey, R. A. / Myers, S. C. / Allen, F. (2014): Principles of Corporate Finance - Global Edition. 11<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Picker, R./Leo, K./Loftus, J./Wise, V./Clark, K./Alfredson, K. (2012): Applying IFRS, 3<sup>rd</sup> edition, John Wiley &amp; Sons.</p> <p>Berk, J./DeMarzo, P. (2014): Corporate Finance, 3<sup>rd</sup> edition, Pearson Education Limited.</p> <p>Pike, R. / Neale, B. / Linsley, P. (2015): Corporate Finance and Investment: Decision and Strategies. 7<sup>th</sup> edition. Pearson Education Limited</p> <p>Hillier, D. / Ross, S. A. / Westerfield, R. W. / Jaffe, J. / Jordan, B. D. (2013): CORPORATE FINANCE: EUROPEAN EDITION. 2<sup>nd</sup> edition. New York: McGraw-Hill.</p>

## IBA\_W.03 Marketing Communications (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.03	150 h	5 CP	5 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
Students have acquired competent knowledge of the instruments of an integrated marketing communications mix. They have examined effects of marketing communications, are able to plan a sound communications strategy, and are sensitized to pitfalls in a cross-cultural environment.					
<b>Content</b>					
Corporate identity, image, and reputation					
The integrated marketing communications mix					
Perception of marketing communications (buyer decision making, hierarchy-of-effects models)					
Communications budgeting					
Advertising (planning, research, types, campaign development, content, B2B vs. B2C, advertising in cross-cultural environments)					
Media planning					
Branding (positioning, meaning, brand awareness, brand equity, brand portfolio)					
Public relations and sponsorship					
Sales promotion					
Point-of-purchase communications					
Personal selling and customer relationship management					
Direct and social media marketing					
Ethical issues in marketing communications (unethical practices, stereotyping, self-regulation)					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which case studies are presented and discussed and small research projects conducted					

<p><b>Entry requirements</b></p> <p>It is recommended to attend the module "Marketing" before taking this course</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Clow, Kenneth E. / Baack, Donald E. (2016): Integrated Advertising, Promotion, and Marketing Communications. 7<sup>th</sup> edition. Harlow: Pearson.</p> <p>De Pelsmacker, Patrick / Geuens, Maggie / Van den Bergh, Joeri (2017): Marketing Communication. A European Perspective. 6<sup>th</sup> edition. Harlow: Pearson.</p> <p>Homburg, Christian / Kuester, Sabine / Kromer, Harley (2013): Marketing Management. A Contemporary Perspective. 2<sup>nd</sup> edition. Maidenhead: McGraw-Hill.</p> <p>Percy, Larry (2014): Strategic Integrated Marketing Communications. 2<sup>nd</sup> edition. Abingdon; New York: Routledge.</p>

## IBA\_W.04 Corporate Governance and Current Topics in Finance and Accounting (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.04	150 h	5 CP	5 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Seminars: 60 h / 4 semester hours per week (SWS)		60 h / 4 SWS	90 h		30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Having passed this module consisting of two seminars students are able to fully explore a topic. They are able to write a scientific research paper about the chosen topic using Harvard style citations. Furthermore students can convincingly report about their research findings in an oral presentation and defend their findings in a discussion. The module is intended to be a good preparation for the bachelor theses which will be written in the following semesters.</p>					
<b>Content</b>					
<p>The module consists of the two partial modules "Corporate Governance" and "Current Topics in Finance and Accounting". Both are organized in seminars and might cover different topics from year to year depending on topicality and current relevance.</p> <p>Examples for topics in the field of corporate governance are:</p> <ul style="list-style-type: none"> <li>• Corporate governance systems around the world</li> <li>• Do corporate governance systems converge?</li> <li>• Board structures in different countries evaluated</li> <li>• Corporate governance codices: Emergence, functions, best practices</li> <li>• Effects of corporate governance characteristics on company performance</li> <li>• Corporate governance and investor protection in emerging markets</li> <li>• Corporate governance and investor activism: The role of institutional investors</li> <li>• Recent changes in German corporate governance</li> </ul> <p>Examples for topics in the field of finance and accounting are:</p> <ul style="list-style-type: none"> <li>• The role of credit rating agencies and sovereign risk</li> <li>• The current state of small and medium company financing in Germany</li> <li>• Mergers and acquisitions in Germany</li> <li>• Green investments</li> <li>• Private equity financing for small and medium sized enterprises</li> <li>• The role of auditors</li> <li>• The current state of saving and investments of German households</li> <li>• Evaluation of exchange traded funds: Functionality &amp; performance.</li> <li>• Speculative attacks on small currencies: Connected problems and current cases</li> </ul>					

<p><b>Teaching methods</b></p> <p>Seminars. After some introductory lectures students will present their research findings regarding the different topics. A group discussion of the respective topic will follow the presentations.</p>
<p><b>Entry requirements</b></p> <p>It is recommended to attend the modules "Accounting" as well as "Corporate and Investment Finance" before taking this course</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Open to students of other study programs</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Franca Ruhwedel</p>
<p><b>Additional information</b></p> <p>Reading: Reading pack compiled of book chapters and research articles regarding the topics covered in the respective semesters.</p>

## IBA\_W.05 Paradigms in Economics (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.05	150 h	5 CP	4 <sup>th</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students have understood that although economics is sometimes presented as a coherent theoretical body it comprises a variety of paradigms. They are familiar with seminal theories and know about the historical development of the discipline. Students have learned to handle this pluralism of research perspectives and to make use of the rich stock of partly competing, partly complementary theories to analyse and understand current economic phenomena. They are able to identify connections between other disciplines like anthropology, psychology or political science and they see their value for improving economic analysis.</p>					
<b>Content</b>					
<p>The module is taught in a paradigm-oriented way. It starts with a discussion on coherence, pluralism and the role of scientific revolutions in economics based on presentations by the lecturer and individual and group work by students.</p> <p>For each seminal approach an overview is given by the lecturer, which usually focuses on a prominent representative of a theory and his or her main contributions to economic theory and methodology. The students then apply every approach to a specific economic problem, like the 2007/8 financial market crisis, the impact of austerity on women or to what extent prices can signal information for market participants.</p> <p>The paradigms in question consist of:</p> <ul style="list-style-type: none"> <li>– Classical Political Economy</li> <li>– Radical critique of the Classical approach</li> <li>– Old and new Neoclassical theory</li> <li>– Old and New Institutionalism</li> <li>– Austrian Economics</li> </ul>					

– Collective Action

– (Post-)Keynesian Economics

– Behavioural Economics

In order to compare the explanatory power of the approaches and to demonstrate further the relevance of economics for business students a selection of four paradigms is used to shed light on existence, boundaries and development of the firm as a crucial economic actor.

This paradigm-oriented approach allows not only to demonstrate the pluralism of existing perspectives but also to use it in order to analyse economic phenomena in a multi-faceted and more encompassing way which, for example, uncovers that path dependency, power relations, cognitive limitations of actors and institutions shape economic behaviour. This is especially important for business students who have to solve real-world problems and to deal with situations that are often not characterised by purely rational actors, perfect information and a well-defined context.

**Teaching methods**

Lectures, accompanied by exercises, presentations and discussion of academic papers, group discussions, and quizzes.

**Entry requirements**

Students should have passed “Scientific Working”, Economics“, “International Economics” and “Economic and Social Policies” before taking this module.

**Types of assessment**

Graded examination

**Requirements for the award of credit points**

Passed examination

**Use of module (in other study programs)**

Open to students of other study programs

**Weight towards final grade**

3.2%

**Person in charge of module**

Prof. Dr. Torsten Niechoj

**Additional information**

Readings:

- Blaug, M. (1997): *Economic Theory in Retrospect*. Cambridge: Cambridge University Press.
- Boettke, P. J. (ed.) (2010): *Handbook on Contemporary Austrian Economics*. Cheltenham; Northampton: Edward Elgar.
- Hein, E., Stockhammer, E. (2011) *A Modern Guide to Keynesian Macroeconomics and Economic Policies*, Cheltenham, UK/Northampton, MA, USA: Edward Elgar.
- Hunt, E.K., Lautzenheiser, M. (2011): *History of Economic Thought. A Critical Perspective*, 3rd ed., Armonk, New York/London, UK: M.E. Sharpe.
- King, J. E. (2012): *The Elgar Companion to Post Keynesian Economics*. Cheltenham, 2<sup>nd</sup> ed., Northampton: Edward Elgar.
- North, D. (1990): *Institutions, Institutional Change and Economic Performance*. Cambridge: Cambridge University Press.
- Snowdon, B., Vane, H.R. (2005): *Modern Macroeconomics. Its Origins, Development and Current State*, Cheltenham, UK/Northampton, MA, USA: Edward Elgar.
- Veblen, T. (1998 [1899]): *The Theory of the Leisure Class*. New York: Prometheus Books.

## IBA\_W.06 Political Economy of European Integration (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.06	150 h	5 CP	5 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS) Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Having passed the module, students went through the whole process of a research project from identifying a research gap to formulating and testing hypotheses to presenting their results in a concise way. They have strongly improved the ability to cooperate in a team by delving into a specific topic in the field of European economic policies. They are able to choose and use a theoretical framework and methods appropriate for their research questions. They are familiar with national accounts and economic databases and are able to use, construct and interpret indicators to compare the economic development of selected member states of the European Union.</p>					
<b>Content</b>					
<p>In this module, the interplay of political integration, economic policies, and economic developments in the European Union is analysed. After an introduction to the history and the current institutional setting of economic governance in the European Union, students work in teams to define a research question and to answer it. Recent challenges like issues of competitiveness, macroeconomic imbalances or public debt are analysed following the pedagogical concept of research-oriented learning.</p> <p>Due to the concept, the content is not completely fixed in advance because students have sound leeway to determine what issues they want to analyse. However, the following key issues are always covered:</p> <ul style="list-style-type: none"> <li>– The establishment of the single market and the European Monetary Union</li> <li>– The research process and the analysis of a benchmark paper</li> <li>– Eurostat and other databases</li> <li>– National accounts</li> <li>– Policy coordination in the European Union</li> <li>– Economic policies at supranational and national level</li> </ul>					
<b>Teaching methods</b>					
As a research-oriented course, the role of the lecturer is to combine shorter inputs on debates, theories, countries, databases and indicator-based methods with guidance which aims at enabling students to conduct					

<p>their own – limited but still demanding – research projects.</p>
<p><b>Entry requirements</b></p> <p>Students should have passed “Scientific Working”, Economics“, “International Economics” and “Economic and Social Policies” before taking this module. It is recommended to attend the complementary elective module “Paradigms in Economics” before participating in this module.</p>
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Open to students of other study programs</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Torsten Niechoj</p>
<p>Additional information</p> <p>Readings:</p> <p>De Grauwe, P. (2016): Economics of Monetary Union, 11th ed., Oxford: Oxford University Press.</p> <p>Dyson, K. (2009): Fifty Years of Economic and Monetary Union. A Hard and Thorny Journey. In: Phinnemore, D. / Warleigh-Lack, A. (eds.): Reflections on European Integration. 50 Years of the Treaty of Rome. Basingstoke: Palgrave Macmillan. 143-171.</p> <p>Hein, E. / Niechoj, T. / Schulten, T. / Truger, A. (eds.) (2005): Macroeconomic Policy Coordination in Europe. Brussels: ETUI.</p> <p>Wallace, H. / Pollack, M. A. /Young, A. R. (eds.) (2014): Policy-Making in the European Union, 7th ed., Oxford: Oxford University Press.</p> <p>Niechoj, Torsten (2016): Price and Non-price Competitiveness – Can it Explain Current Account Imbalances in the Euro Area?, in: Truger, A., Hein, E., Heine, M., Hoffer, F. (eds.), Monetäre Makroökonomie, Arbeitsmärkte und Entwicklung   Monetary Macroeconomics, Labour Markets and Development. Festschrift für   for Hansjörg Herr, Marburg: Metropolis, 263-281.</p>

## IBA\_W.07 Consumer Psychology (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.07	150 h	5 CP	4 <sup>th</sup> /5 <sup>th</sup> semester	Summer or winter semester	1 semester
<b>Courses</b> Seminars: 60 h / 4 SWS		<b>Teaching time</b> 60 h / 4 SWS	<b>Self-study</b> 90 h		<b>Planned group size</b> 25 students
<b>Learning outcomes / Competences and qualifications profile</b> Students understand the role of psychology in marketing management and consumer research. They have an overview about basic psychological concepts and research methods of consumer psychology. They are able to apply key methods on their own. They can gain insights into consumption behavior on the basis of their own qualitative psychological consumer study.					
<b>Content</b> Psychological concepts in marketing management <ul style="list-style-type: none"><li>- Decision Making</li><li>- Perception</li><li>- Learning &amp; Memory</li><li>- Motivation</li><li>- The Self</li><li>- Values</li><li>- Attitudes</li></ul> Methods & techniques of qualitative-psychological consumer research: <ul style="list-style-type: none"><li>- Narrative Interview &amp; In-Depth Interview</li><li>- Focus Group</li><li>- Projective and associative techniques</li><li>- Semiotics</li></ul>					
<b>Teaching methods</b> Seminar form: Seminaristic lecture Teaching concept: Research-oriented teaching & learning					
<b>Entry requirements</b> Students have passed the module "Marketing" successfully					
<b>Types of assessment</b> Graded examination					
<b>Requirements for the award of credit points</b>					

Passed examination
<b>Use of module (in other study programs)</b>
<b>Weight towards final grade</b>  3.2%
<b>Person in charge of module</b>  Prof. Dr. Thomas Heun
<b>Additional information</b>  Reading:  Flick, U. (2013). The SAGE Handbook of Qualitative Data Analysis. London: Sage.  Solomon, M.R. (2013): Consumer Behavior. Buying, Having, and Being. Essex: Pearson.  Trentmann, F. (2017): The Empire of Things. How we became a World of Consumers from the Fifteenth Century to the Twenty-First. NY: Penguin.

## IBA\_W.08 Business Ethics (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.08	150 h	5 CP	4 <sup>th</sup> semester	Summer semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are getting a profound idea of ethical perspectives in history and today. They are establishing competences to evaluate critically ethical conflicts on current problems in the economy and society. Students are realizing possible conflicting goals between markets and the environment. To develop a critical argument by weighing alternatives is the objective of the class.</p> <p>The course aims to give students knowledge and profound understanding of the most relevant theories and ideas of ethics. The course will enable the students to develop an understanding for the different approaches and current problems of ethics. Students are enhancing competencies to debate and to question critically different perspectives.</p>					
<b>Content</b>					
<ul style="list-style-type: none"> <li>- Ethics, Morality and Law</li> <li>- From classical perspectives towards Virtue Ethics in the 21<sup>st</sup> Century</li> <li>- Applied Ethics: Human Behaviour and Morals</li>   <li>- Neo-classical theory and the Standard Economic Model – Market economy between efficiency and reality</li> <li>- Responsibility: State, Church, Non-profit-organizations</li> <li>- Globalization and its consequences</li> <li>- Sustainability – Globalization and Ecology</li> <li>- Corporate Social Responsibility: Development of CSR in theory and practice</li>   <li>- Ethics in politics</li> <li>- Ethics and media</li> <li>- Privacy and Security</li> </ul>					
<b>Teaching methods</b>					
Lectures, accompanied by exercises including the analyses of classical and modern writings as well as case studies are solved and discussed					
<b>Entry requirements</b>					

None
<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p> <p>Open to students of other study programs</p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Klaus Hegemann</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Blowfield, M., A. Murray (2014) <i>Corporate Responsibility</i>, 3rd ed., Oxford: Oxford University Press.</p> <p>Boylan, M., ed. (2014) <i>Business Ethics</i>, 2nd ed., West Sussex: John Wiley &amp; Sons.</p> <p>Crane, A., D. Matten (2016) <i>Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization</i>, 4th ed., Oxford: Oxford University Press.</p> <p>Friedman, M. (1962) Capitalism and Freedom, in: Fernando, A.C. (2009) <i>Corporate Governance - Principles, Policies and Practices</i>, 3rd ed., New Delhi: Pearson Education.</p> <p>Gal, G., O. Akisik, W. Wooldridge, eds., (2017) <i>Sustainability and Social Responsibility: Regulation and Reporting (Accounting, Finance, Sustainability, Governance and Fraud: Theory and Application)</i>, Berlin/Heidelberg: Springer.</p> <p>Höffe, O. ed. (2015) <i>Lesebuch zur Ethik - Philosophische Texte von der Antike bis zur Gegenwart</i>, 6th ed., München: C.H. Beck.</p> <p>Ludwig, R. (2017) <i>Kant für Anfänger: Die Kritik der reinen Vernunft - Eine Lese- Einführung von Ralf Ludwig</i>, 19th ed., München: dtv.</p> <p>Lütge, C. (2012) <i>Wirtschaftsethik ohne Illusionen - Ordnungspolitische Reflexionen</i>, Tübingen: Mohr Siebeck.</p> <p>Sher, G., ed. (2012) <i>Ethics- Essential Readings in Moral Theory</i>, New York: Routledge.</p> <p>Thaler, R. (1994) <i>The Winner's Curse: Paradoxes and Anomalies of Economic Life</i>, Princeton: Princeton University Press.</p>

## IBA\_W.09 Advanced Statistics (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.09	150 h	5 CP	4 <sup>th</sup> /5 <sup>th</sup> semester	Summer or winter semester	1 semester
<b>Courses</b> Seminars: 60 h / 4 SWS		<b>Teaching time</b> 60 h / 4 SWS	<b>Self-study</b> 90 h		<b>Planned group size</b> 25 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>The students are familiar with various statistical methods and their assumptions for examining hypotheses in empirical research. They are able to correctly select certain statistical methods depending on the question, the research design and the data level, and to calculate them using sample data (including computer support). They can interpret the results competently and critically with regard to the specific question. They have the ability to calculate advanced statistics from the field of inductive und multivariate statistics on their own.</p>					
<b>Content</b>					
<p>Analysis of variance: one-way and multi-way ANOVA</p> <p>Multivariate regression including categorical predictors</p> <p>Exploration of theoretical structures: exploratory factor analysis</p> <p>Classification and segmentation techniques: discriminant analysis, cluster analysis</p> <p>Introduction into analysis of time series</p>					
<b>Teaching methods</b>					
<p>Lecture and exercises. The course will be carried out in a seminar-like, interactive manner. The impartation of the statistical concepts will be supported by the integration of relevant applied examples and the deployment of statistical software (e.g. R, SPSS and/or Excel).</p>					
<b>Entry requirements</b>					
<p>Students have passed the module "Statistics" successfully</p>					
<b>Types of assessment</b>					
<p>Graded examination</p>					
<b>Requirements for the award of credit points</b>					
<p>Passed examination</p>					
<b>Use of module (in other study programs)</b>					
<b>Weight towards final grade</b>					
<p>3.2%</p>					

**Person in charge of module**

Prof. Dr. Thomas Heun

**Additional information**

Reading:

Field, A. (2013). Discovering statistics using IBM SPSS Statistics (4th ed.). Sage Publications: London.

## IBA\_W.10 Culture and Diversity (Specialization Module)

<b>Code</b> IBA_W.10	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 5 <sup>th</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b>  Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		<b>Teaching time</b>  60 h / 4 SWS	<b>Self-study</b>  90 h		<b>Planned group size</b>  Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>  Students are sensitized to aspects of culture and diversity and their impact on society and economy. They know approaches and concepts to manage diversity and are able to evaluate these concepts critically.  Furthermore, students have developed techniques in order to interact and communicate with members of other cultures effectively.					
<b>Content</b>  Concepts of culture  Cultural differences and how to cope with them  Culture as construction  Intercultural communication  Developing intercultural competence  Concept, fields, and challenges of Diversity Management  Aspects of diversity in Organisational Development, HRM, Marketing, and PR					
<b>Teaching methods</b>  Lectures, accompanied by exercises in which case studies and problems in practice are presented and discussed					
<b>Entry requirements</b>  None					
<b>Types of assessment</b>  Graded examination					

<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Gardenswartz, L. / Rowe, A. (2003): <i>Diverse Teams at Work. Capitalizing on the Power of Diversity</i>. Alexandria: Society for Human Resource Management.</p> <p>Healey, Joseph F. / Stepnick, Andi (2017): <i>Diversity and Society. Race, Ethnicity, and Gender</i>. 5<sup>th</sup> edition. Thousand Oaks: Sage.</p> <p>Hofstede, Geert (2001): <i>Culture's Consequences. Comparing Values, Behaviors, Institutions, and Organizations Across Nations</i>. 2<sup>nd</sup> edition. Thousand Oaks et al.: Sage.</p> <p>Luthans, Fred / Doh, Jonathan P. (2017): <i>International Management. Culture, Strategy, and Behavior</i>. 10<sup>th</sup> edition. New York: McGraw-Hill.</p> <p>Trompenaars, Fons / Hampden-Turner, Charles (2012): <i>Riding the Waves of Culture. Understanding Diversity in Global Business</i>. 3<sup>rd</sup> edition. London; Boston: Nicholas Brealey.</p>

## IBA\_W.11 Human Resource Development (Specialization Module)

Code	Workload	Credits	Level of module	Frequency of offer	Duration
IBA_W.11	150 h	5 CP	5 <sup>th</sup> semester	Winter semester	1 semester
<b>Courses</b>		<b>Teaching time</b>	<b>Self-study</b>		<b>Planned group size</b>
Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		60 h / 4 SWS	90 h		Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
Students have significantly broadened their knowledge of approaches, instruments, and methods of Human Resource Development. They are aware of additional requirements which international and intercultural settings come along with and have developed an understanding of how to appropriately address these requirements.					
<b>Content</b>					
Strategic Human Resource Development – an increasingly international discipline					
The learning organization					
The HRD cycle					
Identification of HRD needs					
Learning in diverse organizational and cultural settings					
Integration of learning with work					
Designing HRD interventions					
Implementation of learning and development activities					
Evaluation of HRD interventions					
Global talent management					
HRD in the context of corporate social responsibility					
<b>Teaching methods</b>					
Lectures, accompanied by exercises in which case studies are presented and discussed and small research projects conducted					
<b>Entry requirements</b>					
It is recommended to attend the module "Human Resource Management" before taking this course					

<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module (in other study programs)</b></p>
<p><b>Weight towards final grade</b></p> <p>3.2%</p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Daniel H. Scheible</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Adler, Nancy J. / Gundersen, Allison (2008): International Dimensions of Organizational Behavior. 5<sup>th</sup> edition. Mason: Thomson South-Western.</p> <p>Gold, Jeff / Holden, Rick / Stewart, Jim et al. (2013): Human Resource Development. Theory and Practice. 2<sup>nd</sup> edition. Basingstoke: Palgrave Macmillan.</p> <p>Mankin, David (2009): Human Resource Development. Oxford: Oxford University Press.</p> <p>Potoker, Elaine S. (2011): International Human Resource Management. A Leadership Perspective. 2<sup>nd</sup> edition. Abingdon: Routledge.</p> <p>Tarique, Ibraiz / Briscoe, Dennis R. / Schuler, Randall S. (2016): International Human Resource Management. Policies and Practices for Multinational Enterprises. 5<sup>th</sup> edition. New York: Routledge.</p> <p>Wilson, John P. (2012): International Human Resource Development. Learning, Education and Training for Individuals and Organizations. 3<sup>rd</sup> edition. London: Kogan Page.</p>

## IBA\_W.12 Corporate Social Responsibility (Specialization Module)

<b>Code</b> IBA_W.12	<b>Workload</b> 150 h	<b>Credits</b> 5 CP	<b>Level of module</b> 5 <sup>th</sup> semester	<b>Frequency of offer</b> Winter semester	<b>Duration</b> 1 semester
<b>Courses</b>  Lectures: 30 h / 2 semester hours per week (SWS)  Exercises: 30 h / 2 SWS		<b>Teaching time</b>  60 h / 4 SWS	<b>Self-study</b>  90 h		<b>Planned group size</b>  Lecture: open  Exercise: 30 students
<b>Learning outcomes / Competences and qualifications profile</b>					
<p>Students are getting an idea of ethical perspectives in history and today. They are establishing competences to evaluate critically ethical conflicts on current problems in the economy. Students are realizing possible conflicting goals between markets and the environment. To develop a critical argument by weighing alternatives is the objective of the class.</p> <p>The course aims to give students knowledge and basic understanding of the most relevant Theories and Ideas of ethics and CSR. The course will enable the students to develop an understanding for the different approaches and current problems of Ethics</p>					
<b>Content</b>					
<ul style="list-style-type: none"> <li>- Ethics, Morality and Law</li> <li>- From Classical Perspectives towards Virtue Ethics in the 21<sup>st</sup> Century</li> <li>- Applied Ethics: Human Behaviour and Morals</li> <li>- Neo-classical theory and the Standard Economic Model – Market economy between Efficiency and Reality</li>   <li>- Sustainability – Globalization and Ecology</li> <li>- Consequences of Globalization</li>   <li>- Corporate Social Responsibility: Development of CSR in theory and practice</li> <li>- Corporate Social Responsibility in your Company</li> <li>- Corporate Social Responsibility and Whistleblowing</li> <li>- Corporate Social Responsibility or Compliance – more than Marketing?</li>   <li>- Privacy and Security</li> </ul>					
<b>Teaching methods</b>					
Lectures accompanied by exercises including the analyses of classical and modern writings as well as case studies are solved and discussed.					
<b>Entry requirements</b>					
It is recommended to attend the module „Business ethics“ before taking this course, but exceptions are allowed.					

<p><b>Types of assessment</b></p> <p>Graded examination</p>
<p><b>Requirements for the award of credit points</b></p> <p>Passed examination</p>
<p><b>Use of module ( in other study programs )</b></p> <p>Open to students of other study programs</p>
<p><b>Weight towards final grade</b></p>
<p><b>Person in charge of module</b></p> <p>Prof. Dr. Klaus Hegemann</p>
<p><b>Additional information</b></p> <p>Reading:</p> <p>Blowfield, M., A. Murray (2014) <i>Corporate Responsibility</i>, 3rd ed., Oxford: Oxford University Press.</p> <p>Boylan, M., ed. (2014) <i>Business Ethics</i>, 2nd ed., West Sussex: John Wiley &amp; Sons.</p> <p>Czington, C., S. Neckel (2015) <i>Finanzakteure in gesellschaftlicher Verantwortung? Befunde zur Berufsmoral in Banken- und Finanzwesen</i>, in: Westend, Neue Zeitschrift für Sozialforschung, 01/2015, pp. 71-84.</p> <p>Friedman, M. (1962) <i>Capitalism and Freedom</i>, in: Fernando, A.C. (2009) <i>Corporate Governance - Principles, Policies and Practices</i>, 3rd ed., New Delhi: Pearson Education.</p> <p>Habich, A., J. Jonker, M. Wegner, R. Schmidpeter, eds. (2005) <i>Corporate Social Responsibility Across Europe</i>, Berlin/Heidelberg: Springer.</p> <p>Höffe, O. ed. (2015) <i>Lesebuch zur Ethik - Philosophische Texte von der Antike bis zur Gegenwart</i>, 6th ed., München: C.H. Beck.</p> <p>Ludwig, R. (2017) <i>Kant für Anfänger: Die Kritik der reinen Vernunft - Eine Lese- Einführung von Ralf Ludwig</i>, 19th ed., München: dtv.</p> <p>Lütge, C. (2012) <i>Wirtschaftsethik ohne Illusionen - Ordnungspolitische Reflexionen</i>, Tübingen: Mohr Siebeck.</p> <p>Rasche, A., M. Morsing, J. Moon, eds. (2017) <i>Corporate Social Responsibility: Strategy, Communication, Governance</i>, Cambridge: Cambridge University Press.</p> <p>Sher, G., ed. (2012) <i>Ethics- Essential Readings in Moral Theory</i>, New York: Routledge.</p> <p>Thaler, R. (1994) <i>The Winner's Curse: Paradoxes and Anomalies of Economic Life</i>, Princeton: Princeton University Press.</p> <p>Walker-Said, C., J.D. Kelly, eds., (2015) <i>Corporate Social Responsibility? - Human Rights in the New Global Economy</i>, London: The University of Chicago Press.</p>

## Dokumentenhistorie

### Hinweis zur Versionen.

- Jede Änderung führt zu einer neuen Version. Sobald Module ausgetauscht werden, Inhaltlich neu ausgerichtet werden oder sich der Name des Moduls ändert, wird die Version um 1 erhöht. Alle kleinen Änderungen führen um eine Erhöhung rechts vom Komma.
- Die Modulnummer ist mit dem Modulname verknüpft. Sollte ein Modul wegfallen, so kann die Modulnummer nicht erneut vergeben werden.

Version	Datum	Verantw.	Bemerkung
1.0			Version für die Akkreditierung
1.1	4.10.2013	TN	Koch replaced by Ruhwedel as person in charge of modules
1.2	19.01.2015	AR	Title changed (Degree Programme)
1.3	22.01.2015	TN	Changes in the module description of Economics and International Economic Development; persons in charge (re-)allocated
1.4	23.01.2015	FR	Changes in the module description of Accounting, Controlling, Corporate and Investment Finance, Advanced Finance and Accounting
1.5	06.03.2015	TN	Corrected values for 'weight towards final grade'; revised version of curriculum inserted
1.6	30.04.2015	FR	Changes in the module description of "Bachelor Workshop III – Advanced Seminar"
1.7	10.03.2016	FR	Update of reading suggestions in various modules
1.8	31.08.2016	KH	IBSS_3.06: Update in content and person in charge, IBSS_4.02: Update in reading suggestions and person in charge
2.0	08.12.2016	FR	Four modules added (IBSS_W.07 – IBSS_W.10)
Reakkreditierung als "International Business Administration"			
1.0	01.02.2018	FR	Adapted to new structure of study degree