

Study Schedule

International Business and Management, B.A.

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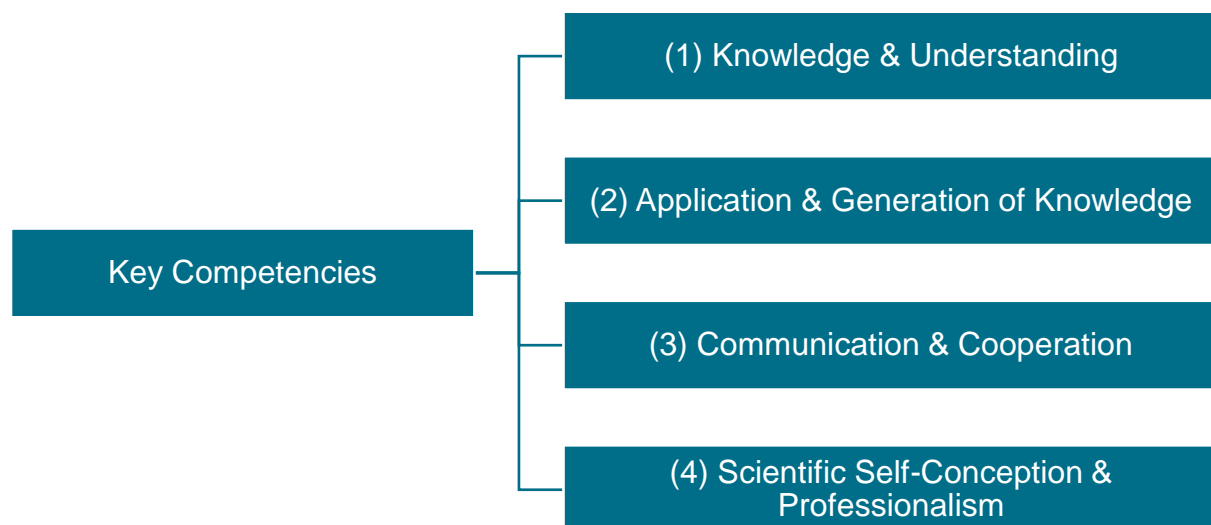
1 Information about Study Programme

1.1 Profile of Study Programme

Place of Study	Campus Kleve
Start Date	Winter Term
Language	English
Study Model	Full-Time Studies, Part-Time Studies
Duration of Study	7 Semesters
Amount of Credits	210 ECTS
Degree Awarded	Bachelor of Arts, B.A.
Further Information and Examination Regulation	https://www.hochschule-rhein-waal.de/en/faculties/society-and-economics/degree-programmes/international-business-and-management-ba

1.2 Key Competencies

The study programme *International Business and Management* teaches the following competencies on Bachelor-level: (1) knowledge and understanding, (2) use, application and knowledge production, (3) communication and cooperation, (4) academic conduct/professionalism. These competencies are outlined in the *German Standards for Higher Education* (Resulting from the Ministry of Education Conference on February 16, 2017; https://www.kmk.org/fileadmin/Dateien/veroeffentlichungen_beschluesse/2017/2017_02_16-Qualifikationsrahmen.pdf) and are described in more detail within the course descriptions included in this study schedule.



2 Study Programme

2.1 Recommended Study Plan

No.	Module	CH	L	S	E	Pra	Pro	EX	CP	WT1	ST2	WT3	ST4	WT5	ST6	WT7
IB_01	Introduction to Business and History of Economic Thought	4	4					P	5	5						
IB_02	Introduction to Law	4	4					P	5	5						
IB_03	Business Mathematics	4	2		2			P	5	5						
IB_04	Human Resource Management	4	2		2			P	5	5						
IB_05	Introduction to Economics	6	4		2			P	5	5						
IB_06	Information Technologies and Applied Software	4	2		2			P	5	5						
IB_07	Introduction to Accounting	4	2		2			P	5	5						
IB_08	Corporate Finance	4	2		2			P	5	5						
IB_09	Intercultural and Diversity Management	4	4					P	5	5						
IB_10	Research and Management Skills	4	2		2			P	5	5						
IB_11	Descriptive Statistics	4	2		2			P	5	5						
IB_12	Supply Chain Management and Logistics	4	4					P	5	5						
IB_13	International Accounting	4	2		2			P	5	5						
IB_14	Advanced Statistical Methods	4	2		2			P	5	5						
IB_15	Public Finance and Taxation	4	4					P	5	5						
IB_16	Decision and Game Theory	4	3		1			P	5	5						
IB_17	Project - Current Topics and Trends	2				2		P	5	5						
IB_18	Marketing	4	3		1			P	5	5						
IB_19	Project	2				2		P	5	5						
IB_20	International Marketing & Brand Management	4	3		1			P	5	5						
IB_21	Managerial Accounting & Controlling	4	2		2			P	5	5						
IB_22	Strategic Management	4	4					P	5	5						
IB_23	Business Analysis	4	2		2			P	5	5						
IB_24	International Economics	4	3		1			P	5	5						
IB_25	Business and Society	4	4					P	5	5						
IB_26	Project - Business Planning	2				2		P	5	5						
IB_27	Elective Subjects*	16	16					P	20	10	10					
IB_27.01	International Capital Markets	4	4					P	5	5						
IB_27.02	Advanced Reporting and Finance	4	4		5			P	5	5						
IB_27.03	Corporate Governance and Compliance	4	4					P	5	5						
IB_27.04	Digital Marketing	4	4		5			P	5	5						
IB_27.05	Behavioural Economics	4	4					P	5	5						
IB_27.06	Social Structure Analysis	4	4		5			P	5	5						
IB_27.07	Competition and Regulation	4	4					P	5	5						
IB_27.08	International Human Resource and Diversity Management	4	4		5			P	5	5						
IB_27.99	Foreign Language	4	4					P	5	5						
IB_28	Internship or Semester Abroad								30						30	
IB_29	Workshop: Academic Writing	2				2		T	5							5
IB_30	Business Simulation	2			2			T	5							5
IB_31	Reflection	2				2		P	5							5
IB_32	Bachelor Thesis							P	12							12
IB_33	Colloquium							P	3							3
Total		122	82	0	24	6	10		210	30	30	30	30	30	30	30

Abbreviations: CH = Contact Hours per Week; L = Lecture; S = Seminar; E = Exercise; Pra = Practical Training; Pro = Project; EX = Type of Examination; E = Examination; C = Certificate; CP = Credit Points; WT = Winter Term

2.2 Descriptions of Modules

Module IB_01: Introduction to Business and History of Economic Thought

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the module, students will:</p> <ul style="list-style-type: none"> ▪ Have insights in the evolution of economic ideas and development of major theories in the history of economic thought, changing methods of analysis and are aware of shifting definitions of the subject matter.¹ ▪ Have a better understanding of the nature of economic science and can interpret economic ideas and theories in their historical, social and political context.^{1,2} ▪ Achieve a fundamental knowledge in most areas of business administration which will serve as a basis for later specification subjects. ▪ Comprehend interdependencies of the different areas of business administration. ▪ Understand the background and the importance of decision making in companies. <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Introduction to the main schools in the history of the development of economic thought with focus on Classical Economics, Marxian Economics, the Marginalist Revolution, Neo-Classical Economics, Keynesian Economics and the Monetarist Counter-revolution as well as contemporary debates in economic thought. ▪ Differentiation between "economics" and "business" (content, objectives); overview of different subjects of business administration (general management and organisation, HR management, production management, marketing, finance, financial and managerial accounting) and their interdependencies.

Bibliography
<ul style="list-style-type: none"> ▪ Brue, S. L. & Grant, R.R. (2013). <i>The Evolution of Economic Thought</i>. Mason: Cengage. ▪ Landreth, H. & D. C. Colander (2002). <i>History of Economic Thought</i>. Houghton: Mifflin. ▪ Nickels, W., J. McHugh & S. McHugh (2010). <i>Understanding Business</i>. Columbus, Ohio: McGraw Hill Higher Education. ▪ Dias, L. & A. J. Shah (2009). <i>Introduction to Business</i>. Columbus Ohio: McGraw Hill Higher Education. ▪ Nickels, W. G., J. McHugh & S. McHugh (2012). <i>Business: Connecting Principles to Practice</i>. Columbus Ohio: McGraw Hill Higher Education.

Course(s)	Contact Hours	Teacher(s)
IB_01a: Introduction to Business (Lecture)	2	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)
IB_01b: History of Economic Thought (Lecture)	2	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	~2,58%

Module IB_02: Introduction to Law

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Heiko Wilde

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Students will acquire knowledge of various fundamental areas of civil law, as well as domestic and international business law, with a focus on sales contracts and companies.¹ The students will be able to identify important legal issues within these areas and relate them to various real-life situations.² The students will be enabled to argue simple cases regarding frequently recurring situations.² The students will also be able to act as an intermediary for the legal profession in the area of civil law and domestic and international business law.³</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Basic terms and concepts of civil law, such as persons, claims, and things ▪ Contracts, in particular conclusion, termination, fulfillment, and remedies ▪ The practical relevance of contracts for a business. ▪ Fundamental principles of lawsuits in the area of civil law ▪ Foundation and fundamentals of inner-workings of a corporation, using a GmbH as an example

Bibliography
<ul style="list-style-type: none"> ▪ Foster, N. & S. Sule (2010). <i>German Legal System and Laws</i>. Oxford: Oxford University Press. ▪ Reimann M., & Zekoll, J. (2006). <i>Introduction to German Law</i>. München: C.H. Beck. ▪ Fisher, H. (2015). <i>The German Legal System & Legal Language</i>. London: Chapman & Hall Ltd.. ▪ Schulz, M. & Wasmeier, O. (2014). <i>The Law of Business Organizations. A Concise Overview of German Corporate Law</i>. Berlin: Springer Verlag. ▪ Wendler, M., Tremml, B. & Bücken, B. J. (2008). <i>Key Aspects of German Business Law</i>. Berlin: Springer Verlag. ▪ Wirth, G. (2017). <i>Corporate Law in Germany</i>. München: C.H. Beck.

Course(s)	Contact Hours	Teacher(s)
IB_02: Introduction to Law (Lecture)	4	Prof. Dr. Heiko Wilde

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any combination	~2,58%

Module IB_03: Business Mathematics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	TL_02	English	N.N.

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the module, students will be able to understand and apply mathematical tools in order to calculate key figures required for analysis and decision making in the areas of economics, business and taxation. Furthermore, they will be prepared to illustrate standard economic issues with mathematical models and will be versed in applying relevant mathematical approaches to finance and accounting problems.^{1,2}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The following core mathematical concepts relevant to economics, business management and taxation will be covered:</p> <ul style="list-style-type: none"> ▪ Functions of one or more variables (coordinates and graphs, basic rules of algebra, fractions, powers, roots, indexes, logarithmic and exponential functions) ▪ Linear, non-linear and simultaneous equations ▪ Financial mathematics (percentage, change, simple and compound interest, annuity, net present value, internal rate of return) ▪ Differentiation (basic rules, product rule, quotient rule, chain rule, partial derivatives) ▪ Unconstrained and constrained optimization problems (maximum and minimum, substitution method, Lagrange multiplier, linear programming) ▪ Integration (basic rules, area under a curve, definite integral, product and substitution rule) ▪ Matrix algebra (addition and subtraction, multiplication, equation systems, determinants, inversion)

Bibliography
<ul style="list-style-type: none"> ▪ Chiang, A.C. (2005). <i>Fundamental Methods of Mathematical Economics</i>. New York: McGraw Hill. ▪ Deitz, J.E. & Southam, J.L. (2015). <i>Contemporary Business Mathematics for Colleges</i>. Mason: Thomson South-Western. ▪ Jacques, I. (2015). <i>Mathematics for Economics and Business</i>. New York: Pearson. ▪ Soper, J. (2004). <i>Mathematics for Economics and Business: An Interactive Introduction</i>. Croydon: Wiley-Blackwell Publishing.

Course(s)	Contact Hours	Teacher(s)
IB_03: Business Mathematics (Lecture + Exercise)	4	N.N.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	~2,58%

Module IB_04: Human Resource Management

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*

The module introduces students to human resource management (HRM).¹ The courses will enable them to demonstrate an advanced understanding of the relevant terminology, concepts and models, as well as of the roles, processes and functions of HRM within business.¹ Students will be able to explain the importance of the specific tools for the overall management of firms, and to apply strategies to a variety of situations and contexts that occur in practice.²

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

The course teaches students the need for HRM within national and international companies. It takes a broad view on human resources while introducing the current methods, policies and practices. Main topics to be covered include:

- Roles, goals, challenges and strategic planning of HRM;
- Activities and implementation of HRM;
- HRM across different organizational structures;
- Recruitment and selection processes;
- On-boarding and Off-boarding;
- Leadership types and styles;
- Training and development;
- Performance measurement and appraisal;
- Motivation and incentive mechanisms;
- Teamwork and internal relations;
- Compensation and collective bargaining.

Bibliography

- Boxall, P. & J. Purcell (2015). *Strategy and Human Resource Management*. Basingstoke: Palgrave Macmillan.
- Lepak, D. & M. Gowan (2016). *Human Resource Management: Managing Employees for Competitive Advantage*. Chicago, Chicago Business Press.
- Snell, S. A., Morris, S. & Bohlander, G.W. (2015). *Principles of Human Resource Management, International Edition*. Mason: South-Western.
- Tyson, S. (2015). *Essentials of Human Resource Management*. New York: Routledge.

Course(s)	Contact Hours	Teacher(s)
IB_04: Human Resource Management (Lecture + Exercise)	4	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any combination	~2,58%

Module IB_05: Introduction to Economics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term + Summer Term	IR_02; TL_12	English	Prof. Dr. Hasan Alkas

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	90 h	60 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the course, students will be able to describe the basic mechanisms at work in the economic system.¹ They will be able to illustrate the theoretical foundations of demand and supply and the role of consumers, producers and the public sector.¹ Furthermore, students will be enabled to discuss different means and measures affecting the economy in the short- and long-run.¹ They will be able to solve simple diagrammatic and algebraic models in micro- and macroeconomics and to identify applications of, limitations to and improvements of these models.²</p> <p>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</p>

Content
<ul style="list-style-type: none"> ▪ Basic microeconomic concepts, tools and theoretical foundations (economic principles, supply and demand, economics of the public sector, production costs and the organisation of markets, economics of factor markets, consumer preferences and budget constraints, game theory, information problems, principal-agent theory) ▪ Basic macroeconomic concepts, tools and theoretical foundations (macroeconomic accounts and data, the goods market, monetary markets and policy, labour market and unemployment, aggregate supply and demand, short-run fluctuations, long-run economic development, analysis of economic policies)

Bibliography
<ul style="list-style-type: none"> ▪ Blanchard, O., Amighini, A. and Giavazzi, F. (2017). <i>Macroeconomics – A European Perspective</i> (3rd ed.), Harlow: Pearson. ▪ Burda, M., & Wyplosz, C. (2013). <i>Macroeconomics: A European text</i> (6th ed.). Oxford: Oxford University Press. ▪ Mankiw, N.G., & Taylor, M.P. (2014). <i>Economics</i> (3rd ed.). London: Cengage Learning. ▪ Pyndick, R.S., & Rubinfeld, D.L. (2012). <i>Microeconomics</i> (8th international ed.). Englewood Cliffs: Prentice-Hall. ▪ Varian, H. (2014). <i>Intermediate microeconomics</i>. New York: W.W. Norton & Co.

Course(s)	Contact Hours	Teacher(s)
IB_05a: Microeconomics (Lecture + Exercise)	3	Prof. Dr. Hasan Alkas
IB_05b: Macroeconomics (Lecture + Exercise)	3	Prof. Dr. Oliver Serfling

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	~2,58%

Module IB_06: Information Technologies and Applied Software

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	N.N.

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*

The students will be familiarised with the main topics of computer science. They will learn how to formalise and solve problems using algorithms. They will learn the basic concepts of digital systems, including Boolean logic. They will learn how to classify Crypto systems and their applications in network communication.¹ Furthermore, they will have the ability to design a relational database system and to solve problems using software tools like EXCEL, as well as applications such as R and Python.²

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

The module covers an introduction to the main areas in theoretical computer sciences (information technology) and applications (applied software). The formal aspects of information and algorithms and their representation in digital systems will be discussed. Furthermore, there will be an introduction to Boolean logic, cryptology, the theory of relational data base systems, programming languages and computer networks. Besides the theoretical foundations of computer sciences, the students have the possibility to work on exercises and small projects on the computer. Major topics will include:

- Algorithms and information processing
- Boolean logic and digital technology
- Computer networks
- Cryptography
- Relational databases
- Programming languages (Python)
- Introduction to applied software (Excel, R, Python)

Bibliography

- Brookshear, J G. (2011.) *Computer Science: An Overview*. New Jersey: Prentice Hall.
- Reed, D. (2010). *A Balanced Introduction to Computer Science*. New Jersey: Prentice Hall.
- Smart, M. (2011). *Learn Excel 2010 Expert Skills with The Smart Method, Courseware Tutorial teaching Advanced Techniques* Douglas: The Smart Method.

Course(s)	Contact Hours	Teacher(s)
IB_06: Information Technologies and Applied Software (Lecture + Exercise)	4	N.N.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any combination	~2,58%

Module IB_07: Introduction to Accounting

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	GD 4 6029	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes**

After successful completion of this module, the students will understand the similarities and differences between financial accounting (bookkeeping) and management accounting (cost accounting).¹ They will understand accounting as an instrument for documentation, information, planning and monitoring which supports the decision-making process of senior management. The students will have a basic understanding of the double-entry system of bookkeeping as the basis for financial accounting and will be able to independently apply the techniques for preparing financial statements. Furthermore, students will be able to discuss and understand the limits of bookkeeping and financial statements as an information source for external stakeholders of companies.² The students will be able to classify costs by different aspects. They will understand the importance of internal service settlement by using different methods and their influence on cost centre accounting. They will know how to interpret calculated per-unit costs depending on the applied method of calculation and will be aware of the challenges resulting from common costs. This Module is the recommended prerequisite for later modules IB_13 (International Accounting) and IB_21 (Managerial Accounting and Controlling).

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

Overview of bookkeeping:

- Importance of financial bookkeeping in accounting
- Introduction to the double-entry system of bookkeeping
- Accounts and type of accounts
- Booking of non-profit and loss effecting transactions
- Opening and closing of accounts
- Equity account, private account and profit and loss determination
- Booking of income-statement related transactions
- Bookkeeping of value-added tax (VAT)
- Trial balance and adjusted trial balance

Basics of cost accounting:

- Cost type accounting; cost centre accounting, cost object accounting
- Full cost accounting; direct costing
- Activity based costing
- Challenges of common costs

Bibliography

- Bragg, S.M. (2011). *Bookkeeping Essentials*. Hoboken: Wiley & Sons.
- Döring, U. & Buchholz, R. (2018). *Buchhaltung und Jahresabschluss*. Berlin: Erich Schmidt Verlag.
- Powers, M., Needles, B.E. & Crosson, S.V. (2011). *Accounting Principles* Andover: Cengage Learning EMEA.
- Waybright, J. & Kemp, R. (2017). *Financial Accounting*. Upper Saddle: Pearson Prentice Hall.
- Haberstock, L. (2008). *Kostenrechnung 1* Berlin: Erich Schmidt Verlag.
- Horngren, C. (2015). *Cost accounting*. Essex: Prentice Hall.
- Bhimani, A., Horngren, Ch., Datar, S. & Rajan, M. (2015). *Management and cost accounting*. New Jersey: Prentice Hall.

Course(s)	Contact Hours	Teacher(s)
IB_07 Introduction to Accounting	4	Prof. Dr. Philipp Schorn

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	~2,58%

Module IB_08: Corporate Finance

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Jörn Sickmann

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The module is intended to familiarise the students with the basic principles of corporate finance. Students will learn the most important concepts related to investment, financing and valuation. The module teaches students fundamental topics, such as investment decision rules, cost of capital, financial valuation, risk and optimization of capital structure.¹ By the end of the module, students will be able to apply the techniques they have learned to real-life situations.² They will gain a better understanding of the underlying norms of decision-making in the area of finance and a first understanding of cultural differences that are particularly relevant for managers working in multinational corporations.⁴</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>Main topics to be covered include the following:</p> <ul style="list-style-type: none"> ▪ Introduction to corporate finance ▪ Financial statement analysis ▪ Arbitrage and financial decision making ▪ Time value of money ▪ Investment decision rules ▪ Fundamentals of capital budgeting ▪ Valuing bond, stocks ▪ Capital markets and the pricing of risk ▪ Capital asset pricing model ▪ Capital structure in a perfect market

Bibliography
<p>Main Textbook</p> <ul style="list-style-type: none"> ▪ Berk, J. B. & DeMarzo, P. M. (2017). <i>Corporate finance</i>. Harlow: Pearson. (German translation available) Berk, J. B. & DeMarzo, P. M. (2016). <i>Grundlagen der Finanzwirtschaft. Analyse, Entscheidung und Umsetzung</i>. Hallbergmoos: Pearson (Pearson Studium - Economic BWL). <p>Additional (good) textbooks:</p> <ul style="list-style-type: none"> ▪ Brealey, R. A., Myers, S. C. & Allen, F. (2017) <i>Principles of corporate finance</i>. New York, NY: McGraw-Hill Education. ▪ Hillier, D. Ross, S. A., L.; Westerfield, R. W., Jaffe, J. & Jordan, B. D. (2016). <i>Corporate finance</i>. London: McGraw-Hill Education.

Course(s)	Contact Hours	Teacher(s)
IB_08: Corporate Finance (Lecture + Exercise)	4	Prof. Dr. Jörn Sickmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam (including possibly Multiple-Choice)	~2,58%

Module IB_09: Intercultural and Diversity Management

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*

The aim of this module is to teach the fundamental basics of intercultural management and ethical issues to the students. This module provides students with an understanding of culture and how it applies to international business issues. The students will be able to identify some of the main factors that influence how decisions are made in cross-cultural management contexts. They will be able to critically assess some of the ethical issues inherent in cross-cultural and international management within the context of globalisation and cultural shifts in social norms and ethical thinking. Additionally, the module focuses on the increasingly complex world of ethical decision-making in a global world. Ethical theories such as utilitarianism or rights ethics are explained and applied to different ethical topics. A variety of ethical issues such as (work) migration, slave labour, inequality or changing cultural perceptions will be analysed in order to enhance the ethical decision-making skills of the students.

Upon successful completion of this module, students will be:

- aware of the different views of globalisation concerning history, environment, economy and culture ¹
- able to analyse the concept of culture and its importance with regards to international co-operations and cross-cultural management decisions ^{1,2}
- capable of further developing their personal views on ethical issues within an intercultural environment ^{1,4}
- understanding of the importance of verbal and non-verbal communication within the intercultural context ^{3,4}
- able to understand and apply some of the main studies on national characteristics, such as Trompenaars and Hofstede ^{1,2}
- aware of ethical issues within societies ¹
- able to understand the importance of social norms and ethics in society and business ¹
- given help in order to enhance their ethical decision making skills ^{1,4}
- understanding of the role of socialisation, social norms, beliefs, moral, values and rights in decision-making in business and in their personal lives ^{1,4}
- capable of applying ethical decision-making skills to their business behaviour ²

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

As the world is constantly changing, new ideas about intercultural relationships continue to develop. One such idea that has become particularly important is globalization. Today, many management decisions and outcomes are influenced by international actors. It appears, therefore, paramount to know those global processes and their impact on general culture and business culture. The course 'Intercultural and Diversity Management' aims to convey the key concepts of intercultural management and apply those concepts through a variety of practical examples. The course deals with the cross-cultural comparisons of national characteristics and communication processes. A particular focus lies on the link of all those issues to the personal lives of the students. In order to achieve this, the course covers an introduction to international management, the term and functions of culture and the increasing relevance of intercultural management within a global-local cultural framework. Additionally, topics such as intercultural competence, international business behaviour and cross-cultural communication are discussed. The course 'Intercultural and Diversity Management: Ethics' covers a wide range of complex, controversial and current topics relevant in different social settings. In the first part, the main terms, concepts and processes regarding ethics, social norms, values and socialisation are explained, and then ethical theories are introduced. These theories are then applied to a variety of real-life circumstances in the business world.

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Course(s)	Contact Hours	Teacher(s)
IB_09a: Intercultural and Diversity Management: Ethics (Lecture)	2	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)
IB_09b: Intercultural and Diversity Management: Culture (Lecture)	2	Prof. Dr. Dirk Reiser

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	~2,58%

Module IB_10: Research and Management Skills

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*

Upon successful completion of this module, students will be able to plan and organise stages of successful research. They will be able to formulate a specific research question and to select a suitable research method to answer it. Furthermore, they will be able to critically review literature and write a research proposal.² Students will be able to understand the distinction between leadership and management. They will be able to analyse methodical and social aspects of leadership tasks in a company and to explain different approaches to help leaders and managers development. The students will be able to understand the importance of delegating and the benefits and challenges of teamwork.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Introduction to research
- Formulating research aims and objectives
- Developing a conceptual framework: table of content and exposé
- Data collection methods
- Models of leadership, communication, presentation, planning, analysis and reflection
- Issues occurring during the accomplishment of leadership tasks and their solutions
- Working in a team: opportunities, benefits and challenges
- Advanced delegation of tasks and their management

Bibliography

- Ethridge, D. E. (2004). *Research Methodology in Applied Economics. Organizing, Planning, and Conducting Economic Research*. Ames: Blackwell Publishing.
- Fakultät Gesellschaft & Ökonomie der Hochschule Rhein-Waal (2017). *Academic Writing Manual*, Kleve: mimeo.
- Gallagher, K. (2010). *Skills development for business and management students*. Oxford University Press.
- Whetten, D., & Cameron, K. (2011). *Developing Management Skills*. Harlow: Pearson Higher Ed.

Course(s)	Contact Hours	Teacher(s)
IB_10: Research and Management Skills (Lecture + Exercise)	4	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	~2,58%

Module IB_11: Descriptive Statistics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term		English	Prof. Dr. Gernot Müller

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The module aims to provide students with basic statistics, typically applied by management and administration. By the end of the course, students will know the main concepts and will be able to assess the relevance and shortcomings of these techniques.¹ Furthermore, students will be able to use the statistical methods in order to solve realistic decision problems, practical case studies and exercises from economics, business and political sciences, and will learn to draw conclusions from available data.²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The main focus is on basic and intermediate concepts of statistics and probability theory. Main topics to be covered include the following:</p> <ul style="list-style-type: none"> ▪ Data collection, organization and presenting techniques ▪ Measures of location, position, dispersion and concentration ▪ Probability theory and distributions ▪ Sampling theory and distributions ▪ Introduction to estimation, confidence intervals, specification of hypotheses, and tests of significance ▪ Analysis of variance ▪ Fundamentals of time series analysis

Bibliography
<ul style="list-style-type: none"> ▪ Levin, R.I. & Rubin, D.S. (2011). <i>Statistics for Management</i>. Noida: Pearson Education and Dorling Kindersley Publishing. ▪ Moore, D.S. (2015). <i>The Practice of Statistics for Business and Economics</i>. London: W.H. Freeman and Company. ▪ Sullivan III, M. (2017). <i>Fundamentals of Statistics: Informed Decisions Using Data</i>. Boston: Pearson Education.

Course(s)	Contact Hours	Teacher(s)
IB_11: Descriptive Statistics (Lecture + Exercise)	4	Prof. Dr. Gernot Müller

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	~2,58%

Module IB_12: Supply Chain Management and Logistics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Gernot Müller

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_01a	-

Learning Outcomes*
<p>The module introduces students to supply chain and logistics management. The module will enable them to demonstrate an advanced understanding of the relevant terminology, theories and concepts, as well as of the roles and functions of supply chains and logistics within business.¹ Students will be able to explain the importance of the specific tools for the overall management of firms, and to apply strategies to a variety of situations and contexts occurring in practice.² The students will understand how to manage the full supply chain for lean production. They will see the importance of optimising holding cost over the total supply chain and will also be able to explain the issues and risks resulting from advanced logistics systems and Just-In-Time production.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Definitions, objectives, concepts and processes of logistics; logistics management of the core segments of the supply chain (procurement, production, distribution and disposal); major logistic processes and activities (warehousing, transport/transshipment, processing); relationship between logistics management and other areas of business administration (sustainability and environmental compatibility, supply chain and human resource management, marketing and controlling) ▪ Definition of supply chain and its importance in production planning; strategic design of supply chains; importance of warehouse optimisation and bullwhip effect; modelling two step production process in supply chain management; risks of supply chain and their management; relation of supply chain management and logistic concepts

Bibliography
<ul style="list-style-type: none"> ▪ Chira, R. (2016). <i>International Logistics Management</i>. Bloomington: AuthorHouse Self Publishing ▪ Chopra, S. & Meindl, P. (2013). <i>Supply Chain Management</i>. Harlow: Pearson. ▪ Christopher, M. (2011). <i>Logistics & Supply Chain Management</i>. Harlow: Pearson. ▪ Grant, D.B. (2012). <i>Logistics Management</i>. Harlow: Pearson Education. ▪ Harrison, A. (2014). <i>Logistics Management and Strategy: Competing through the Supply Chain</i>. Harlow: Pearson. ▪ Hugos, M. (2011). <i>Essentials of Supply Chain Management</i>. Hoboken: Wiley. ▪ Murphy Jr., P.R. & Knemeyer, A.M. (2017). <i>Contemporary Logistics</i>. Harlow: Pearson.

Course(s)	Contact Hours	Teacher(s)
IB_12a: Supply Chain Management (Lecture)	2	N.N.
IB_12b: Logistics (Lecture)	2	Prof. Dr. Gernot Müller

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Term Paper, or any Combination	~2,58%

Module IB_13: International Accounting

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_7, IB_8	-

Learning Outcomes*
<ul style="list-style-type: none"> ▪ Students will gain a basic understanding of financial reporting in accordance with International Financial Reporting Standards (IFRS). They will learn the basic organizational set-up of the International Accounting Standard Board (IASB) and the standard-setting process, the basic principles of financial reporting based on IFRS, as well as the key differences between IFRS rules and principles and German Generally Accepted Accounting Principles (GAAP) and their impact on financial statements.¹ ▪ Students can solve basic financial reporting problems using IFRS and will be able to draft simple financial statements in accordance to IFRS. Students can critically evaluate IFRS standards from the perspective of preparers of reports as well as from the perspective of users of financial statements.² ▪ Students will be able to solve basic financial reporting problems, using the framework and the IFRS in teams and will be able to defend their positions.³ ▪ Students will gain an understanding of the importance of IFRS-reporting for capital markets, and hence, for ethical and professional standards for accountants.⁴ <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The main topics, with the focus being on basic principles of IFRS, as well as respective differences to German GAAP requirements, to be covered are the following:</p> <ul style="list-style-type: none"> ▪ Introduction to International Financial Reporting: Development from national to global accounting standards, organizational set-up of the IASB, process of standard development ▪ IASB's conceptual framework ▪ Financial statement presentation ▪ Recognition and measurement of financial statement elements: tangible and intangible fixed assets, inventories, financial assets, liabilities and equity ▪ Cash flow statements ▪ Segment reporting ▪ Related party disclosure ▪ Other reporting tools (non-financial information)

Bibliography
<ul style="list-style-type: none"> ▪ Picker, R., Leo, K. J., Loftus, J., Wise, V., & Clark, K. (2016). <i>Applying International Financial Reporting Standards</i>. Hoboken: Wiley. ▪ Elliot, B. & Elliot, J. (2017). <i>Financial accounting and reporting</i>. Harlow: Pearson. ▪ Alexander, D., Britton, A., Jorissen, A., Hoogendorn, M., & van Mourik, C. (2017). <i>International Financial Reporting and Analysis</i>, Boston: Cengage. ▪ Harrison Jr., W. T., Horngren, C. T., Thomas, C. W. & Suwardy, T. (2013). <i>Financial Accounting</i>. Harlow: Pearson. ▪ Pellens, B., Fülbier, U., Gassen, R., & Sellhorn, Th. (2017). <i>Internationale Rechnungslegung</i>. Stuttgart: Schäffer-Poeschel Verlag. ▪ Buchholz, R. (2017). <i>Internationale Rechnungslegung</i>. Berlin: Erich Schmidt Verlag. ▪ Wiley V (2018). <i>International Financial Reporting Standards (IFRS)</i>. Hoboken: Wiley.

Course(s)	Contact Hours	Teacher(s)
IB_13: International Accounting (Lecture + Exercise)	4	Prof. Dr. Philipp Schorn

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	~2,58%

Module IB_14: Advanced Statistical Methods

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Gernot Müller

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_03, IB_11	-

Learning Outcomes*

The module aims to provide students with sophisticated methods of empirical research employed by business management and other decision makers.¹ Accordingly, students will understand intermediate and advanced concepts of statistics, learn the importance of making reasonable conclusions out of data analysis, and apply techniques to selected business cases.^{1,2} Students will extend their expertise on how to use methods and approaches of inferential statistics and learn about the most common methods and instruments of market research focusing specifically on surveys and questionnaires.¹ Additionally, they should be able to distinguish and assess data evaluation methods, and acquire theoretical and practical skills in order to plan and implement a real-life market research study.^{2,3} Students will be able to apply the taught theoretical knowledge on selected market data. They can analyse provided data by statistical methods and draw sound conclusions for future decision making.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Statistical approaches incorporating extensions of sampling theory and distributions; further specifications of estimation methods and confidence intervals; hypothesis testing with regard to arithmetic means, proportions and variances based on different assumptions and distributions of random variables; univariate and multivariate regression analysis; selected nonparametric methods.
- Basic principles of market and marketing research used in the business environment including background of market and consumer research; market research case studies; traditional and new qualitative and quantitative research methods; primary and secondary sources of data collection; application of sampling designs and issues to market research; application of empirical data analysis techniques to market research (frequencies, cross-tabulation, hypothesis testing, regression, correlation)
- Market data research: forecasting of demand (time series analysis by moving average and exponential smoothing using empirical demand data), estimation of parameters in business models (uni-/ multi-variate regression models)
- Usage of Excel for applied research

Bibliography

- Aaker, D.A., Kumar, V., Day, G.S. & Leone, R.P. (2017). *Marketing Research*. Hoboken: Wiley & Sons.
- Craig, C.S. & Douglas, S.P. (2005). *International Marketing Research*. Hoboken: Wiley & Sons.
- Levin, R.I. & Rubin, D.S. (2011). *Statistics for Management*, Noida: Pearson Education and Dorling Kindersley Publishing.
- Moore, D.S. (2015). *The Practice of Statistics for Business and Economics*. London: W.H. Freeman and Company.
- Sullivan III, M. (2017). *Fundamentals of Statistics: Informed Decisions Using Data*. Boston: Pearson Education.
- Zikmund, W.G. & Babin, B.J. (2015). *Essentials of Marketing Research*. Boston: Cengage Learning.

Course(s)	Contact Hours	Teacher(s)
IB_14a: Inferential Statistics (Lecture)	2	Prof. Dr. Gernot Müller
IB_14b: Empirical Market Research (Lecture)	2	Prof. Dr. Marion Halfmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Term Paper, or any Combination	~2,58%

Module IB_15: Public Finance and Taxation

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Gregor van der Beek

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_05a	-

Learning Outcomes*

Upon successful completion of the module, the students will have an overview of public finances in industrialized and developing countries and will be able to analyse and interpret public finances in an international setting. The students will be equipped to examine government expenditures and public revenue policies from an economic perspective and to estimate their incentive-effects from a normative and positive perspective. Apart from economic theory on taxation, students will also get an introduction to the different kind of existing taxes under present tax legislation, with a focus on the international tax treaty network and international tax planning activities. Consequently, students will be enabled to understand the importance of taxation for business decisions and gain an insight into the future impact that internationalisation will have on the development of tax legislation.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- The positive and normative economic approach to government expenditure and to public revenue, especially to taxes and public debt
- Discussion of the role, rationale, objectives, and consequences of fiscal government intervention in the market economy
- An overview on income taxation and indirect taxation, including their major principles
- An introduction to the problems of international double taxation and the mechanisms used to solve the problems by either unilateral or multilateral solutions

Bibliography

- Gruber, J. (2015). *Public Finance and Public Policy*. New York, NY, Worth Publishers.
- Rosen, H.S. & Gayer, T. (2010). *Public Finance*. New York: McGraw Hill.
- Jochum, H. & Thiele, P.J. (2013). *Introduction to German Tax Law*. Stuttgart: Boorberg.

Course(s)	Contact Hours	Teacher(s)
IB_15a: Public Finance (Lecture)	2	Prof. Dr. habil. Gregor van der Beek
IB_15b: Taxation (Lecture)	2	Prof. Dr. Norbert Dautzenberg

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_16: Decision and Game Theory

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Course	3	Winter Term	-	English	Prof. Dr. Thomas Pitz

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>By the end of this module, students will be familiarised with the theoretical concepts of decision and game theory.¹ The students will have the ability to classify different situations of individual decision-making in terms of certainty, risk and uncertainty.² They will learn how to characterise risk-neutral, risk-averse or risk-seeking decision-makers.² With game theoretical tools the students learn to model and analyze strategic behaviour in situations of interactive decision-making.² The students will be able to design, run and analyse experiments related to behavioural finance.³ By using a semi-formal, interactive learning scheme, students will learn how to apply a game theory model to an actual political crisis.^{3,4}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The module covers the mathematical basics of decision and game theory. The main focus in this class lies on the rational individual and interactive decision-making. There will be an introduction to axiomatic utility theory and formalising the risk attitudes of decision-makers. The decision theory part of the module covers individual decision-making under certainty, risk and uncertainty. The module covers mathematical techniques and tools of non-cooperative game theory. The following decision rules will be discussed: Minimax, Maximin (Wald), Maximax, Minimal regret (Savage-Niehans), pessimism-optimism (Hurwicz), Laplace; μ-rule, Bernoulli rule, μ-σ-rule. The game theory section of the module covers interactive non-cooperative and cooperative decision making; this includes games with imperfect information and sequential games, and extends to different topics, such as Bayes games, evolutionary games, mechanism design as well as social choice and welfare. An introduction to cooperative game theory will be done. Several applications of game theory will be discussed, such as the arrow paradox, voting games, measurement of Power, Auctions, and Mechanism Design.</p>

Bibliography
<ul style="list-style-type: none"> ▪ Binmore, K. (1992). <i>Fun and Games</i>. Lexington: D. C. Heath. ▪ Fudenberg, D. & Tirole, J. (1995). <i>Game Theory</i>. Cambridge: MIT Press. ▪ Gibbons, R.. (1992). <i>Game Theory for Applied Economists - A Primer in Game Theory</i>. Princeton: Princeton University Press. ▪ Maschler, M. (2013). <i>Game Theory</i>. Cambridge: Cambridge University Press. ▪ Owen, G. (2001) <i>Game Theory</i>. Cambridge: Academic Press.

Course(s)	Contact Hours	Teacher(s)
IB_16: Decision and Game Theory (Lecture + Exercise)	4	Prof. Dr. Thomas Pitz

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam & Assignment, or any Combination	~2,58%

Module IB_17: Project – Current Topics and Trends

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Supervisor (Professor of HSRW)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 30	150h	30h	120h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
The students are expected to develop and make use of academic skills necessary to fulfill the task of understanding, analyzing and treating an academic issue independently.
<i>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</i>

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

Bibliography
<ul style="list-style-type: none"> ▪ Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2017). Academic Writing Manual, Kleve: mimeo. ▪ Further literature depends on the chosen topic

Course(s)	Contact Hours	Teacher(s)
IB_17: Project: Current Topics and Trends (Project)	2	Supervisor (Professor of HSRW)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	~2,58%

Module IB_18: Marketing

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Marion Halfmann

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The students will receive both a theoretical and practical overview of contemporary marketing management. Upon successful completion of the module, the students will be able to describe the process of marketing planning and will be able to apply the framework to practical marketing decisions. Furthermore, the students will understand current instruments of strategic marketing and market segmentation. By the end of the course, the students will understand which range of operational marketing instruments could be used in short- and mid-term planning situations.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>After a short introduction to the main prerequisites of modern marketing (e.g. customer behavior and marketing research), the marketing planning process will be discussed. Furthermore, the students will become acquainted with current methods of strategic marketing. In the last part of the module, operational marketing decisions, regarding product, price, promotion and place will be introduced. Topics to be covered are as follows:</p> <ul style="list-style-type: none"> ▪ Market research techniques and basics of customer behavior ▪ Marketing planning process ▪ Strategic marketing options ▪ Strategic analysis methods (e.g. portfolio analysis, product life cycle, etc.) ▪ Market segmentation and contemporary customer groups ▪ Marketing-mix decisions

Bibliography
<p>Latest editions:</p> <ul style="list-style-type: none"> ▪ Cateora, P.R., Gilly, M.C. & Graham, J.L. (2010). <i>International Marketing</i>. New York: Mc Graw-Hill. ▪ Homburg, C., Kuester, S. & Krohmer, H. (2012). <i>Marketing Management. A Contemporary Perspective</i>. New York: Mc Graw-Hill. ▪ Kotler, P. & Armstrong, G. (2015). <i>Principles of Marketing</i>. Edinburgh Gate: Pearson. ▪ West, D., Ford, J. & Ibrahim, E. (2015). <i>Strategic Marketing: Creating Competitive Advantage</i>, New York: Oxford University Press.

Course(s)	Contact Hours	Teacher(s)
IB_18: Marketing (Lecture + Project)	4	Prof. Dr. Marion Halfmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_19: Project

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Winter Term	-	English	Supervisor (Professor of HSRW)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 30	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
The students are expected to develop and make use of academic skills necessary to fulfill the task of understanding, analyzing and discussing an academic issue independently.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

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

Bibliography
<ul style="list-style-type: none"> ▪ Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2017) <i>Academic Writing Manual</i>, mimeo. ▪ Topic-dependent

Course(s)	Contact Hours	Teacher(s)
IB_19: Project (Project)	2	Supervisor (Professor of HSRW)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	~2,58%

Module IB_20: International Marketing and Brand Management

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. Marion Halfmann

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Module participants will build their managerial or entrepreneurial thinking in marketing. Students will be enabled to support a launch (or re-launch) of a national or international brand, and to initiate the brand building and branding process. For the analysis part of the class, the students will be asked to complete the following:</p> <ul style="list-style-type: none"> ▪ Detect new market opportunities by analysing international consumer values/need gaps, as well as competition in international markets ▪ Analyse consumers' brand perceptions using secondary analysis or by conducting qualitative research approaches ▪ Segment international markets based on different segmentation variables ▪ Investigate the international market opportunities and competitive positioning ▪ For the synthesis part of the class, the students will be asked to complete the following: <ul style="list-style-type: none"> ▪ Evaluate consistency of marketing strategies, brand architecture using brand positioning ▪ Conceptualise brand positioning or repositioning ▪ Formulate a brand concept with consistent benefits, while considering brand architecture and segmentation ▪ Creatively convey branding- or brand-enrichment strategies from brand positioning ▪ Derive different branding and brand enrichment strategies within the context of an international environment ▪ Decide on an adaption or standardisation degree of marketing mix factors ▪ Design coherent marketing mix, giving special consideration to online und social media marketing for specific target groups and give the rational to the decision <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Basics of international marketing and international brands ▪ International marketing strategies ▪ International market segmentation ▪ Identification of changes and analysis of future demands ▪ International brand perception and customer analyses in different countries ▪ Brand positioning and concept ▪ Brand architecture ▪ International branding and brand enrichment strategies ▪ Digital Marketing ▪ Customer journey and online measures ▪ Reciprocity principle

Bibliography
<p>Latest editions:</p> <ul style="list-style-type: none"> ▪ Gillespie, K. & Hennessy, H. D. (2010). <i>Global Marketing</i>. Boston: Cengage. ▪ Hollensen, S., (2013). <i>Global Marketing</i>. Harlow: Pearson Education. ▪ Keller, K.L. (2012). <i>Strategic Brand Management</i>. New Jersey: Prentice Hall. ▪ Kotler, P. (2015). <i>Principles of Marketing</i>. Harlow: Pearson. ▪ Porter M. E. (2004). <i>Competitive Strategy</i>. New York: Free Press.

Course(s)	Contact Hours	Teacher(s)
IB_20: International Marketing and Brand Management (Lecture + Exercise)	4	Prof. Dr. Marion Halfmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_21: Managerial Accounting and Controlling

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. Ralf Bauer

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_07	-

Learning Outcomes*

Students will gain a general overview of “controlling” and will understand its importance as an instrument for collecting information, planning and monitoring, and which assists senior management systems in their decision-making processes.¹ The students will understand the relationship between strategic and operative controlling and the relevance of a sound data basis. Based on data analysis, students will be able to apply different controlling tools to evaluate possible decisions. They will gain experience by participating in several controlling challenges. They will also be able to foresee risks that stem from their decisions and will understand how to manage many of these critical risks.² Students will increase their knowledge of various methods of sound decision making, which will later on support them if they become managers in company units or subject-matter experts in finance divisions.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Cost accounting
- Strategic controlling
- Value-based controlling
- Balanced Score Card (BSC)
- Operative controlling/ budgeting and forecasting
- Transfer prices
- Yield management
- Risk controlling (project and price risk)
- Challenge “Digitalisation”

Bibliography

- Ewert, R. & Wagenhofer, A. (2014). *Interne Unternehmensrechnung*. Berlin: Springer Verlag.
- Horváth, P. (2015). *Controlling*. München: Vahlen Verlag.
- Hull, J. (2017). *Futures, Options, and other Derivatives*. New Jersey: Prentice Hall.
- Koller, T., Goedhart, M. & Wessels, D. (2015). *Valuation*. Hoboken: Wiley.
- Schön, W. & Konrad, K. (2012). *Fundamentals of International Transfer Pricing in Law and Economics*. Heidelberg: Springer Verlag.
- Weber, J. & Schäffer, U. (2008). *Introduction to controlling*. Stuttgart: Schäffer & Poeschel.

Course(s)	Contact Hours	Teacher(s)
IB_21: Managerial Accounting and Controlling (Lecture + Exercise)	4	Prof. Dr. Ralf Bauer

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_22: Strategic Management

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of this module, students will be able to understand the responsibilities of strategic management. Furthermore, they will understand different types of strategic positioning and will be able to explain the concepts behind them.¹ They will understand the complexity of organising and running a company. Students will learn how to analyse strategic issues concerning the management of a firm and will be able to apply techniques to implement strategies in order to solve potential issues.²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Definition and history of strategic management ▪ Basics of strategic management ▪ General business strategies ▪ Strategic positioning ▪ Strategic management tools and techniques ▪ Processes to implement strategies ▪ Basics of sector analysis ▪ Analysis of resources and skills ▪ Global strategies

Bibliography
<ul style="list-style-type: none"> ▪ Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2012). <i>Strategic management cases: competitiveness and globalization</i>. Cengage Learning. ▪ Gamble, J. E., Thompson, A. A., & Peteraf, M. A. (2013). <i>Essentials of strategic management: The quest for competitive advantage</i>. McGraw-Hill/Irwin. ▪ Jones, G. R., & Hill, C. W. L. (2013). <i>Theory of Strategic Management</i>: South-Western.

Course(s)	Contact Hours	Teacher(s)
IB_22: Strategic Management (Lecture)	4	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	~2,58%

Module IB_23: Business Analysis

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_7, IB_8, IB_13, IB_21	-

Learning Outcomes*
<p>This module provides a strong introduction to business analysis, the core tools of financial statement analysis and equity valuation.</p> <ul style="list-style-type: none"> ▪ Students will learn how to analyse the organization and design of businesses, identify their key strategies and risk factors and learn how these components drive the value of a business.^{1,2} ▪ Students will be able to identify different sources of information for the analysis of a business and will be able to read, extract and process information from financial statements for economic decision-making.^{1,2} ▪ Students will learn different techniques for company valuation, how to critically evaluate these different techniques and how to assess the reliability of valuation results obtained with these techniques.^{1,2} ▪ Upon completion of the module, students will be able to work in teams and utilise their prior knowledge in order to conduct a critical business analysis, write an equity or credit report and to defend their results.^{3,4} <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Strategy and value creation ▪ Accounting analysis ▪ Financial statement analysis ▪ Cash flow-based and earnings-based models for valuation ▪ Forecasting cash-flows and earnings ▪ Determining discount rates ▪ Valuation multiples

Bibliography
<ul style="list-style-type: none"> ▪ Lundholm, R. & Sloan, R. (2013). <i>Equity valuation and Analysis with eVal</i>. New York: McGraw-Hill Irwin. ▪ Wahlen, J.M., Baginski, S.P. & Bradshaw, M. (2018). <i>Financial Reporting, Financial Statement Analysis and Valuation</i>. Boston: Cengage. ▪ Damodaran, A. (2012). <i>Investment valuation: tools and techniques for determining the value of any asset</i>. Hoboken: John Wiley & Sons. ▪ Penmann, S. (2013). <i>Financial Statement Analysis and Security Valuation</i>. New York: McGraw-Hill Irwin. ▪ Palepu, K. G., Healy, P. M. & Peek, E. (2016). <i>Business Analysis and Valuation IFRS Edition, Text and Cases</i>. Nashville: South-Western (Cengage Learning).

Course(s)	Contact Hours	Teacher(s)
IB_23: Business Analysis (Lecture + Practical Training)	4	Prof. Dr. Philipp Schorn

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_24: International Economics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Corinne Lohre

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the module, students will have a better understanding of the motivations for international trade and its consequences on the welfare of national economies. They will be able to analyse and discuss the distributional consequences of economic integration.¹ Furthermore, students will be able to analyse the effects of trade policy instruments with respect to the underlying economic mechanisms and to discuss the validity of such trade policies.^{1,2} They will be able to solve simple diagrammatic and algebraic models of international trade and trade policy and to identify applications of, limitations to, and improvements of these models.^{1,2} Students will be equipped with the knowledge to analyse contemporary issues of international economic relations from the perspective of different theories and to critically evaluate the policy implications and recommendations.^{1,2}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Introduction to basic theories of international trade (standard trade models, effects of economic integration) ▪ Analysis of the impact of trade policy instruments such as tariffs, import quotas and export subsidies and discussion of the efficiency of protectionist policies ▪ Introduction to the political economy of trade policy ▪ Analysis of motivations for, and effects of, international trade agreements, such as the multilateral GATT / WTO and regional agreements, such as the EU or NAFTA

Bibliography
<ul style="list-style-type: none"> ▪ Cohn, T. H. (2016). <i>Global political economy: Theory and practice</i> (7th ed.). New York: Routledge. ▪ Kreinin, M. E. (1997). <i>International Economics: A policy approach</i> (8th ed.). Thomson South-Western. ▪ Krugman, P. R., M. Obstfeld, & M. J. Melitz (2018). <i>International Economics: Theory and Policy</i>. Harlow: Pearson. ▪ Salvatore, D. (2014). <i>International Economics: Trade and Finance</i>. Hoboken: Wiley. ▪ Gandolfo, G. (2013). <i>International Trade Theory and Policy</i>. Berlin: Springer.

Course(s)	Contact Hours	Teacher(s)
IB_24: International Economics (Lecture + Exercise)	4	Prof. Dr. Corinne Lohre

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_25: Business and Society

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 72	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*

The analysis of welfare states and market economies as institutions of societal integration take center-stage in this module. Social policy will be analysed as a basic foundation for a just society and general well-being, with a strong focus on gender relations, diversity and social inequality. Drawing from an interdisciplinary perspective (including sociology, economics and political science), an introduction into social policy is provided, with special attention to the intersections of different categories of inequalities such as gender, ethnicity, class, citizenship, education and sexual orientation on both theoretical and practical levels. After successful completion of this module, students will be able to describe crucial aspects of welfare states and their vital connections to gender relations, specifically concerning the labour market and social protection.¹ Moreover, students will be enabled to discuss relevant developments related to social policies (e.g. care crisis, citizenship, migration, new models of motherhood/fatherhood, Europeanization/globalization and the vision for a just society from a gender- and diversity sensitive point of view).¹ Finally, students will become competent in analysing and critically reflecting on the means in which human welfare and social protection is established in a society from a gender and diversity perspective.²

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

In this module, we will read basic texts together covering the following topics: human well-being, social policy and gender since the 1990ies. The seminar will introduce theoretical conceptions of the welfare state and its basic connections to gender relations concerning the labour market and social security (unemployment, pension and sickness). Students will learn the main approaches to social policy and discuss relevant concepts like care (crisis), citizenship, migration, motherhood/fatherhood, Europeanization/globalization and the vision for a just society from a gender- and diversity sensitive point of view.

Bibliography

- Daly, M. & Rake, C. (2003). *Gender and the Welfare State: Care, Work and Welfare in Europe and the USA*. Cambridge: Polity.
- Dean, H. (2006). *Social Policy. A short Introduction*. Cambridge: Polity.
- Lemert, C. (2013). *Social Theory: The Multicultural, Global, and Classic Readings*. Boulder: Westview Press.
- Pascall, G. (1997). *Social Policy: A New Feminist Analysis*. London/New York: Routledge.
- Razavi, S. & Hassim, S. (Eds.) (2006). *Gender and Social Policy in a Global Context. Uncovering the Gendered Structure of 'the Social'*. Houndmills: Palgrave/ UNRISD.
- Williams, F. (1989). *Social Policy: A Critical Introduction - Issues of Race, Gender and Class*. Cambridge: Polity.

Course(s)	Contact Hours	Teacher(s)
IB_25a: Business (Lecture)	2	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)
IB_25b: Society (Lecture)	2	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_26: Project – Business Planning

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 30	150h	30h	120h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_01, IB_02, IB_04, IB_07, IB_08, IB_13, IB_15, IB_18, IB_21, IB_22, IB_23	-

Learning Outcomes*
<p>The students will be able to apply their gained knowledge from previous business administration and law modules independently and comprehensively on a specific topic to create their own deliverable. The students will be trained to work in teams to enhance their team player qualification. They will enhance the analytical and their communication/ presentation skills. This project will prepare students for their later projects in companies as well as for jobs in the consulting sector. They will also be prepared to establish their own start-up or become self-employed.</p> <p><i>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</i></p>

Content
<p>The students can select from several offered projects which have the focus on business planning. Their topics will be announced in advance so that the students can choose their preferred project</p> <p>The projects can comprise the e.g. following topics (subject to future changes):</p> <ul style="list-style-type: none"> ▪ Start-Ups: How to write a business plan? ▪ Case study (fictive cases analysis) ▪ Practical case study to analyse a topic of a local company (real case analysis) ▪ Participations in competitions (e.g. Postbank Finance Award, KPMG International Case Competition) ▪ Budgeting processes in a company

Bibliography
<ul style="list-style-type: none"> ▪ The bibliography depends on the project which is selected by the students.

Course(s)	Contact Hours	Teacher(s)
IB_26: Project Business Planning (Project)	2	Prof. Dr. Philipp Schorn

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	~2,58%

Module IB_27.01: International Capital Markets

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	Prof. Dr. Ralf Bauer

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_01, IB_02, IB_07, IB_08, IB_21	-

Learning Outcomes*

Students will acquire knowledge of various fundamental concepts in the area of mergers and acquisitions (M&A).¹ Upon successful completion of the module, students will be able to classify and evaluate typical business situations in this area and acquire a basic understanding of the legal framework of a typical M&A transaction.² The students will be enabled to act as an intermediary for the legal profession.³ Furthermore, students will achieve a general understanding of financial markets (instruments, valuation and performance management).¹ After having successfully passed the module, students will know the task, the asset selection process and the fund manager's criteria for making decision. Students will understand the concept of risk diversification generally in theory and will know some specific financial instruments in detail, using derivatives.² This module will prepare the students for future employment in the area of asset and fund management.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Types of M&A transactions
- Fundamentals of business valuation
- Elements and procedure of "standard" business sales, including the legal and regulatory framework governing such "standard" business sales
- Overview of financial assets
- Concept of "No Arbitrage"/Valuation of specific financial instruments
- Markowitz Separation
- Performance and risk measurement and management
- Derivatives
- Risk management through the use of derivatives

Bibliography

- Rosengarten, J. Burmeister, F. & Klein, M. (2009). *Mergers and Acquisitions in Germany*. München: C.H. Beck .
- Rosenbaum, J. & Pearl, J. (2013). *Investment banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions*. Hoboken: Wiley.
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- Hull, J.C. (2012). *Risk Management and Financial Institutions*. Hoboken: Wiley.
- Sharpe, W., Alexander, G.J. & Bailey, J.W. (1999). *Investments*. New Jersey: Prentice Hall.

Course(s)	Contact Hours	Teacher(s)
IB_27.01a: Risk Management/Capital Markets (Lecture)	2	Prof. Dr. Ralf Bauer
IB_27.01b: Mergers & Acquisitions (Lecture)	2	Prof. Dr. Heiko Wilde

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_27.02: Advanced Reporting and Finance

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	TL_27.01	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_7, IB_8, IB_13	-

Learning Outcomes*
<p>Throughout this course, students will expand their knowledge with special regards to selected standards of IFRS, as well as potential difficulties in their application.^{1,2} Upon successful completion of this course, the students will be able to solve complex financial reporting problems using the different sources of IFRS and will be able to critically evaluate IFRS standards from the perspective of both the preparers of the reports and the users of financial statements.² Students will be able to assess the potential impact of financial reporting decisions (e.g. earnings management) for the capital market communication of a company.^{2,4}</p> <p>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</p>

Content
<p>The course highlights the importance of financial reporting as a tool for financial communication and covers selected standards of IFRS. Possible topics include the following:</p> <ul style="list-style-type: none"> ▪ The role of financial reporting for corporate financial communication ▪ Earnings management and capital market implications ▪ Accounting for financial instruments ▪ Accounting for leases ▪ Revenue recognition ▪ Accounting for impairments of tangible and intangibles

Bibliography
<ul style="list-style-type: none"> ▪ Picker, R., Leo, K. J., Loftus, J., Wise, V., & Clark, K. (2016). <i>Applying International Financial Reporting Standards</i>. Hoboken: Wiley. ▪ Wolk, H., Dodd, J., & Rozycki, J. (2017). <i>Accounting Theory, Conceptual Issues in a Political and Economic Environment</i>. Thousand Oaks: Sage. ▪ Wahlen, J.M., Baginski, S. P., & Bradshaw, M. (2018). <i>Financial Reporting, Financial Statement Analysis and Valuation</i>. Boston: Cengage.

Course(s)	Contact Hours	Teacher(s)
IB_27.02: Advanced Reporting and Finance (Lecture)	4	Prof. Dr. Philipp Schorn

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_27.03: Corporate Governance and Compliance

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	Prof. Dr. Heiko Wilde

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_01, IB_02, IB_07, IB_08	-

Learning Outcomes*
<p>Students will acquire knowledge of various fundamental concepts of corporate governance, as well as of concepts in the business area commonly referred to as "compliance".¹ Upon successful completion of the module, students will be familiar with basic governance structures (e.g. different board structures, shareholder assembly, auditors) and will be able to critically evaluate them with regard to possible conflicts resulting from specific incentives and asymmetric distribution of information.^{1,2} Students learn to apply theoretic concepts and models in order to solve possible governance-related problems independently, as well as to understand the role of ethics and CSR for modern organisations.^{2,3} With regards to compliance, students will be able to identify important legal issues in these areas and relate them to various typical real-life situations.² Students will be enabled to argue simple cases regarding frequently recurring situations where compliance may be an issue.² Students will also be able to act as an intermediary for the legal profession in the area of civil law and domestic and international business law.³</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Fundamental concept of corporate governance ▪ Corporate control, management incentives and compensation ▪ Board structures and other internal elements of corporate governance in different jurisdictions ▪ Auditing and legal enforcement in different jurisdictions ▪ Development of governance codices ▪ Corporate social responsibility and ethics ▪ Basic terms and concepts of compliance ▪ Fundamental concepts of competition law ▪ Selected areas of regulatory law (e.g. environmental law, labour law, money laundering) ▪ Compliance organisation

Bibliography
<ul style="list-style-type: none"> ▪ Goergen, M. (2018). <i>Corporate Governance: A Global Perspective</i>. Boston: Cengage. ▪ Malin, C. (2015). <i>Corporate Governance</i>. Oxford: Oxford University Press. ▪ Tricker, B. (2015). <i>Corporate Governance: Principles, Policies and Practices</i>. Oxford: Oxford University Press. ▪ Steinberg, R. M. (2011). <i>Governance, risk management, and compliance</i>. ▪ Whish, R. & Bailey, D., (2018). <i>Competition Law</i>. Oxford: Oxford University Press. ▪ Lorenz, M. (2013). <i>An Introduction to EU Competition Law</i>. Cambridge: Cambridge University Press. ▪ Wendler, M., Tremml, B. & Bucker, B.J. (2008). <i>Key Aspects of German Business Law</i>. Berlin: Springer Verlag.

Course(s)	Contact Hours	Teacher(s)
IB_27.03a: Corporate Governance (Lecture)	2	N.N.
IB_27.03b: Compliance (Lecture)	2	Prof. Dr. Heiko Wilde

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_27.04: Digital Marketing

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	Prof. Dr. Marion Halfmann

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_18	-

Learning Outcomes*
<p>Throughout the course, the students will gain the following competencies and will be able to:</p> <ul style="list-style-type: none"> ▪ Gain knowledge of key digital marketing concepts, theories, and methods ▪ Acquire knowledge of state-of-the-art research practices for digital marketing ▪ Study digital marketing cases and research papers independently ▪ Understand theories and methods employed in digital marketing research ▪ Obtain critical thinking competencies and strategies of gathering and applying knowledge through structured reading of marketing research articles ▪ Improve their oral and written communication skills in English, as well as teamwork skills ▪ Reflect and evaluate digital marketing strategies, while comparing them to other concepts, tools and business practices ▪ Make informed decisions regarding the choosing of appropriate digital marketing management approaches <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>Digital marketing is a rapidly growing area of interest in marketing practice. Effectively implemented digital marketing strategies represent a powerful tool to build, maintain and grow strong customer relationships that can serve as a source of competitive advantage. Yet, successfully developing and implementing digital marketing strategies remains a challenge for marketers. Using a research-based teaching approach that combines online lectures and class room discussions of the existing literature on that discusses marketing on an academic and practical level, this module focuses on understanding and managing digital marketing strategies consistent with emerging service marketing theory and practice. Students will learn to define key digital marketing concepts, discuss the state-of-the-art digital marketing, examine retail examples in business practice and identify various digital marketing characteristics that can either help or hinder overall firm performance.</p>

Bibliography
<p>Latest editions:</p> <ul style="list-style-type: none"> ▪ Blanchard, O. (2011). <i>Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization</i>. Harlow: Pearson. ▪ Chaffey, D. & Ellis-Chadwick, F. (2015). <i>Digital Marketing – Strategy, Implementation and Practice</i>. Pearson, Harlow. ▪ Charlesworth, A. (2014). <i>Digital Marketing – A practical approach</i>. New York: Routledge. ▪ Jarvis, J. (2009). <i>What would Google do</i>. New York: Harper Business. ▪ Ryan, D. (2008). <i>Understanding Digital Marketing – Marketing strategies for engaging the digital generation</i>. London: Kogan Page. ▪ Wheeler, C., Romano, R. & Weinberg, T. (2009). <i>The New Community Rules: Marketing on the social web</i>. Newton: O'Reilly.

Course(s)	Contact Hours	Teacher(s)
IB_27.04: Digital Marketing (Lecture)	4	Prof. Dr. Marion Halfmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_27.05: Behavioural Economics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Thomas Pitz

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<ul style="list-style-type: none"> ▪ By the end of this module, students will be familiarised with theoretical concepts of behavioural and experimental economics.¹ ▪ The students will be able to differentiate between rational and descriptive economic theories.² ▪ The students will be able to run and analyse experiments related to behavioural economics and finance.^{3,4} <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ The module will introduce the students to psychological research on bounded rational behaviour in economics and finance. The classical economic theory is based on the assumption that the decision-maker behaves in a rational, predictable and unbiased manner. ▪ Based on experimental results, Kahneman and Tversky criticised the omnipotent rational "homo economicus" as not corresponding to actual human behaviour. A decision-maker often uses heuristics instead of purely (unboundedly) rational reasoning. This class introduces the classical results of behavioural and experimental economics from psychologist as well as of economist. ▪ Students will also get the opportunity to design and run their own experiments in the Laboratory of experimental economic.

Bibliography
<ul style="list-style-type: none"> ▪ Baddeley, M. (2013). <i>Behavioural Economics and Finance</i>. Routledge: New York. ▪ Field, A. (2018). <i>Discovering Statistics Using R</i>. Thousand Oaks: SAGE Publications Ltd. ▪ Dhimi, S. (2017). <i>The Foundations of Behavioral Economic Analysis</i>. Oxford: Oxford University Press. ▪ Kahneman, K. & Tversky A. (2000). <i>Choices, Values and Frames</i>. Cambridge: Cambridge University Press. ▪ Maschler, M. (2013). <i>Game Theory</i>. Cambridge: Cambridge University Press. ▪ Burton, E. T. & Shah, S. N. (2013). <i>Behavioral finance. Understanding the social, cognitive, and economic debates</i>. Hoboken: Wiley (Wiley finance series). ▪ Shleifer, A. (2003). <i>Inefficient markets. An introduction to behavioral finance</i>. Oxford: Oxford Univ. Press (Clarendon lectures in economics). ▪ Thaler, R. H. (2016). <i>Misbehaving. The making of behavioural economics</i>. New York, London: W. W. Norton & Company.

Course(s)	Contact Hours	Teacher(s)
IB_27.05a: Behavioural Economics (Lecture)	2	Prof. Dr. Thomas Pitz
IB_27.05b: Behavioural Finance (Lecture)	2	Prof. Dr. Jörn Sickmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_27.06: Social Structure Analysis

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Ingrid Jungwirth

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>In this module, the students will:</p> <ul style="list-style-type: none"> ▪ Understand basic concepts of social structure and theories of social inequality are the central outcomes of this module. ▪ Learn about different dimensions of social inequality and how they are interrelated, with a focus on the question of how “race”/ethnicity, class, gender and age intersect in the structure of a given society. ▪ Learn that ranking systems in society are based on categories like wealth, gender, “race”/ethnicity or age, which form important structural features of society. The distribution of power and resources is related to these structures in society. ▪ Learn how these social structures have important consequences for individuals’ experiences and opportunities. ▪ Learn how to read statistical data and how to apply theories of social inequality to case studies. <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

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

Bibliography
<ul style="list-style-type: none"> ▪ Grusky, D. B. & Szonja S. (2011). <i>The Inequality Reader. Contemporary and Foundational Readings in Race, Class, and Gender</i>. Cambridge: Westview Press. ▪ Crompton, R. (2008). <i>Class and stratification</i>. Cambridge: Polity Press. ▪ Calhoun, C., Gerteis, J. & Moody, J. (2012). <i>Contemporary Sociological Theory</i>, Malden: Blackwell Publishers.

Course(s)	Contact Hours	Teacher(s)
IB_27.06: Social Structure Analysis (Lecture)	4	Prof. Dr. Ingrid Jungwirth

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Presentation, Assignment, or any combination	~2,58%

Module IB_27.07: Competition and Regulation

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Jörn Sickmann

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150h	60h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_05a	-

Learning Outcomes*
<p>This module teaches the most important economic theories of both competition policy and regulation. Economic theories will be introduced and applied to real world industries, taking into account the significant changes in economic thinking, policy making and case law of the recent decades. At the end of this module, students will have a thorough understanding of the economic rationale for competition policy and regulation, its main instruments and its impact on the economy.¹ They will gain a better understanding of the thin line between profit maximising and illegal anticompetitive business strategies.⁴ Students will also be able to develop some initial thoughts about the limitations of the economic concepts discussed in this module. They will furthermore be able to evaluate the policy decisions of national regulators, competition authorities and other policy makers with regards to economic efficiency. Students will be prepared to analyse and compare regulatory regimes of different countries and world regions.²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The following topics will be covered:</p> <ul style="list-style-type: none"> ▪ Benefits of competition ▪ Competition (different schools of thought) ▪ Analyzing markets ▪ Agreements which restrict competition/cartels ▪ Abuse of market dominance ▪ Merger control ▪ State aid control ▪ Different theories of regulation ▪ The disaggregated regulatory approach

Bibliography
<ul style="list-style-type: none"> ▪ Motta, M. (2009). <i>Competition policy. Theory and practice</i>. Cambridge: Cambridge Univ. Press. ▪ Sherman, R. (2008). <i>Market regulation</i>. Boston: Pearson/Addison Wesley (Addison-Wesley series in economics). ▪ Viscusi, W. K. (2005). <i>Economics of Regulation and Antitrust</i>. Cambridge: MIT Press.

Course(s)	Contact Hours	Teacher(s)
IB_27.07: Competition and Regulation (Lecture)	4	Prof. Dr. Jörn Sickmann

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any combination	~2,58%

Module IB_27.08: International Human Resource and Diversity Management

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of this module, students will be able to:</p> <ul style="list-style-type: none"> ▪ Understand issues of international recruitment and working in a diverse workforce ▪ Understand principles and strategies of Diversity Management within businesses and organisations ▪ Utilise instruments of Diversity Management ▪ Understand the opportunities and limits of international HR and Diversity Management ▪ Identify issues and challenges of international HR and Diversity Management ▪ Assess potential solutions to issues of international HR and Diversity Management <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Strategic Aspects of Human Resource Management ▪ Organizational Aspects of Human Resource Management ▪ International Recruiting ▪ International Development and Training ▪ International Performance Management ▪ Historical Development of Diversity Management in Germany and Internationally ▪ Legal Basis of Diversity Management ▪ Key issues of Diversity Management such as working in teams, recruitment and assessment of performance as well as Diversity Management as an issue of business ethics

Bibliography
<ul style="list-style-type: none"> ▪ Bratton, J., & Gold, J. (2017). <i>Human resource management: theory and practice</i>. Basingstoke: Palgrave Macmillan. ▪ Briscoe, D., Tarique, I., & Schuler, R. (2012). <i>International human resource management: Policies and practices for multinational enterprises</i>. London: Routledge. ▪ Danowitz, M.A., Hanappi-Egger, E. & Mensi-Klarbach, H. (2012). <i>Diversity in organizations – concepts and practices</i>. UK and USA: Palgrave Macmillan. ▪ Klarsfeld, A., (2010). <i>International handbook on diversity management at work. Country perspectives on diversity and equal treatment</i>. Cheltenham: Edward Elgar. ▪ Konrad, A. M., Prasad, P. & Pringle, J.K. (2006). <i>Handbook of workplace diversity</i>, London: Sage. ▪ Kumra, S., Simpson, R. & Burke, R. (2014). <i>The Oxford handbook of gender in organizations</i>. Oxford: Oxford University Press.

Course(s)	Contact Hours	Teacher(s)
IB_27.08 International Human Resource and Diversity Management (<i>Lecture</i>)	4	Prof. Dr. Thomas Lucht (per pro Prof. Dr. Wögen Tadsen)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	~2,58%

Module IB_27.99: Foreign Language

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4 / 5	Winter Term + Summer Term	-	-	International Center

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 36	150 h	52 h	98 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
level A1.1 onwards: preliminary stage	-	-

Learning Outcomes*
At the end of the course, students are able to communicate appropriately, depending on their level.

Bibliography/Resources/Media
<ul style="list-style-type: none"> Digital media, additional material (OER), language learning software

Course(s)	Contact Hours	Teacher(s)
IB_27.99: Foreign Language (Lecture)	4	International Center

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Project Work, or any Combination	~2,58%

Module IB_28: Internship or Semester Abroad

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	6	Summer Term	-	English	Supervisor (Professor of HSRW)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
-	Internship <ul style="list-style-type: none"> ▪ 20 weeks, full-time Semester Abroad <ul style="list-style-type: none"> ▪ Depends on host university 	-	-	30

Formal Prerequisites	Recommended Prerequisites	Further Information
90 CP	-	-

Learning Outcomes*
<p>Upon successful completion of this module, students will:</p> <ul style="list-style-type: none"> ▪ Have substantially broadened and deepened their knowledge either through further studying their relevant field^{1,2} (semester abroad) or by working practically in their field of study^{3,4} (internship semester). ▪ Have applied their knowledge in order to navigate successfully through foreign or workplace environments.^{2,4} ▪ Acquired additional intercultural competency, further improved their language command and expanded their communication and professional skills.^{3,4} <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> ▪ Topic-dependent (depends on internship placement or chosen study abroad programme).

Bibliography
<ul style="list-style-type: none"> ▪ Topic-dependent (depends on internship placement or chosen study abroad programme).

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Internship <ul style="list-style-type: none"> ▪ Recognition of internship ▪ Internship report Semester Abroad <ul style="list-style-type: none"> ▪ Recognition of host university and courses ▪ At least 20 CP from host university ▪ 10 CP for preparation and final report 	-	Unmarked

Module IB_29: Workshop Academic Writing

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	GD 7 6038, IR_29	English	N.N.

Size of Group	Workload	Contact Hours	Self Study	Credit Points
Up to 72	150h	30h	120h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of this module, students will fully understand the process of academic writing.¹ They will know how to use important tools for writing a Thesis and will be able to present their chosen topic appropriately.²</p> <p><i>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</i></p>

Content
<p>Main Topics to be covered:</p> <ul style="list-style-type: none"> ▪ Reviewing most important aspects for the academic writing process through the use of examples ▪ Software application for academic writing (e.g. LaTeX, MS Word) ▪ How to write an essay-plan ▪ Appropriate presentation of thesis (e.g. abstract, poster, multimedia presentation)

Bibliography
<ul style="list-style-type: none"> ▪ Fakultät Gesellschaft & Ökonomie der Hochschule Rhein-Waal (2017). Academic Writing Manual, Kleve: mimeo. ▪ Further literature is topic dependent.

Course(s)	Contact Hours	Teacher(s)
IB_29: Workshop Academic Writing (Project)	2	N.N.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	Assignment	Unmarked

Module IB_30: Business Simulation

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	TL_30	English	N.N.

Size of Group	Workload	Contact Hours	Self Study	Credit Points
up to 30	150h	30h	120h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>This computer-based business simulation is designed for students to apply the concepts and applications learned throughout their education. It condenses business activities, including marketing, operations and finance decisions. It is designed to provide students with the opportunity to engage in decision-making, with regard to improving overall operational effectiveness. Through the successful participation in this module, the students will develop their skills in the area of rhetoric, presentation technique and teamwork. In small groups, the students will allocate the tasks, make decisions and prepare reports and presentations.</p> <p>The students will be able to:</p> <ul style="list-style-type: none"> ▪ Identify the factors which influence a firm's (or organisation's) overall operational effectiveness ▪ Apply learned behaviors in business management, while focusing in competence areas such as strategy, marketing operations, finance and soft skills ▪ Critically assess the usefulness of business theoretical models in strategic management and business practice ▪ Organise and manage teams to ensure overall effectiveness ▪ Complete a critical review of the learning and business processes included in the business simulation <p>Furthermore, the students will be able to:</p> <ul style="list-style-type: none"> ▪ Develop and present selected tasks from either financial management, resource management or market-orientated management on their own ▪ Investigate topics like product life cycles, personal qualifications, productivity, economisation, environmental aspects, stock prices and company values ▪ Combine their existing theoretical business economics knowledge and support from the computer-based business simulation for practical applications, in order to creatively evaluate, modify and/or extend individual approaches, if necessary ▪ Judge complex decision situations, under the circumstances of uncertainty, and extract data from it <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>In this module, the students utilise and combine acquired knowledge, methods repertoire and social behaviour. Main topics to be covered include the following:</p> <ul style="list-style-type: none"> ▪ Competitive strategy ▪ Entrepreneurship and venture capital ▪ Consumer behavior ▪ Applied pricing strategy ▪ Marketing research ▪ Presentation of the topics and definition of the tasks ▪ Preparation of the tasks ▪ Preparation of projects ▪ Presentation of the project's progress ▪ Presentation of the final, developed solutions

Bibliography
<ul style="list-style-type: none"> ▪ Topic-relevant

Course(s)	Contact Hours	Teacher(s)
IB_30: Business Simulation (Project)	2	N.N.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	Written Exam, Oral Exam, Assignment, or any combination	Unmarked

Module IB_31: Reflection

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self Study	Credit Points
-	150h	30h	120h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	IB_29	-

Learning Outcomes*
<p>The learning outcomes can be clustered into two different elements: outcomes related to future bachelor thesis and outcomes related to previous modules. The students shall be able to choose and work with a scientific question (within a limited time frame) based on their previously acquired, subject-related knowledge, as well as their academic writing skill-level. They will know how to write an exposé to their bachelor thesis. They will be able to critically discuss the chosen topic from a scientific point of view. The deliverable can be considered to be the rehearsal of the upcoming bachelor thesis. Additionally, they will be able to provide a feedback (i.e. SWOT-analysis = S(trength)-W(eakness)-O(pportunity)-T(hreat) = a concept of Business Administration which was taught during their previous studies) of the previous study modules at this university. Their feedback will be used for further improvement of the study programme of International Business and Management.</p> <p><i>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</i></p>

Content
<p>The students choose a scientific question on their choice. They structure their discussion of the research question at an aggregate level. They research current literature to scientifically analyse and discuss their chosen topic. They will apply their scientific writing skills in order to write an exposé. The students will critically analyse their previous studies and show their gained profound knowledge, as well as provide potential gaps. They shall also provide proposals how to close these gaps with regard to future cohorts of students of International Business and Management. Generally, the students will be trained and practise for their upcoming bachelor thesis through this reflection.</p>

Bibliography
Topic-dependent.

Course(s)	Contact Hours	Teacher(s)
IB_31: Reflection (Project)	2	Prof. Dr. Philipp Schorn

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	~2,58%

Module IB_32: Bachelor Thesis

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	-	English	Supervisor (Professor of HSRW)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
-	360h	-	360h	12 CP

Formal Prerequisites	Recommended Prerequisites	Further Information
175 CP	-	-

Learning Outcomes*
<p>Students will be able to:</p> <ul style="list-style-type: none"> ▪ Analyse a given task academically while using scientific methods ▪ Formulate possible solutions ▪ Outline solutions reasonably <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
Students will work on applied research topics in order to write a thesis on it. Topic and given task will be specified by the responsible professor or supervisor.

Bibliography
<ul style="list-style-type: none"> ▪ Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2017). Academic Writing Manual. Kleve: mimeo. ▪ Topic-dependent

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Thesis	15%

Module IB_33: Colloquium

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	-	English	Supervisor (Professor of HSRW)

Size of Group	Workload	Contact Hours	Self Study	Credit Points
-	90h	8h	82h	3

Formal Prerequisites	Recommended Prerequisites	Further Information
207 CP	-	-

Learning Outcomes*
Students will be able to present solutions appropriately (e.g. abstract, poster and/or multimedia presentation). They will be able to answer topic-related questions and apply theoretical instruments.
<i>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</i>

Content
The bachelor's thesis is being presented and discussed.

Bibliography
<ul style="list-style-type: none"> ▪ Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2017). Academic Writing Manual. Kleve: mimeo. ▪ Topic-dependent

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Oral Examination	5%