

Study Schedule

International Business and Management, B.A.

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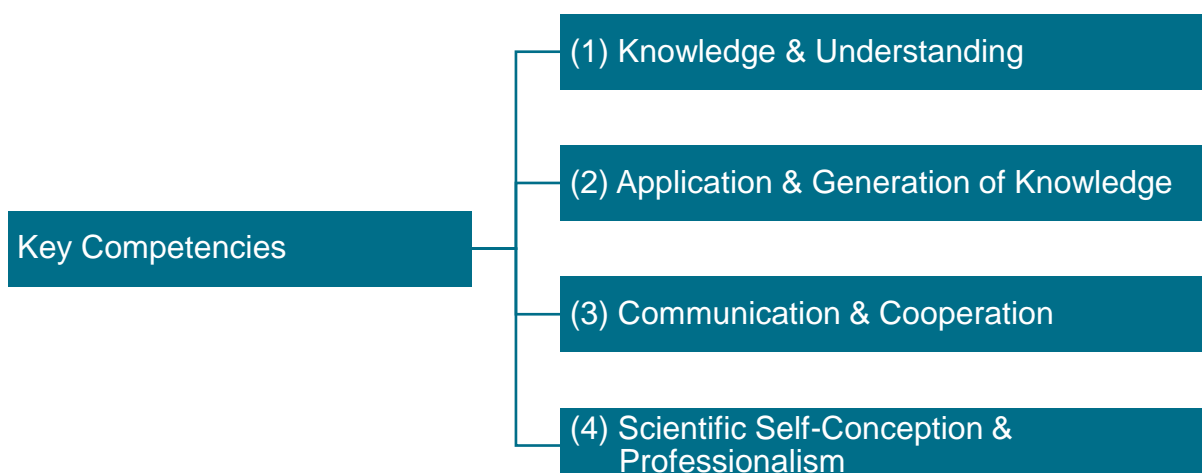
1 Information about Study Programme

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 |
|---------------------------|---|------------|-----------|----------|-----------|----------|-----------|----|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| IBM 1 6201 | Introduction to Business Administration | 4 | 4 | | | | | P | 5 | 5 | | | | | | |
| IBM 1 6202 | Introduction to Law | 4 | 4 | | | | | P | 5 | 5 | | | | | | |
| IBM 1 6203 | Business Mathematics | 4 | 2 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 1 6204 | Human Resource Management | 4 | 2 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 1 6102 | Introduction to Economics | 6 | 4 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 1 6205 | Information Technologies and Applied Software | 4 | 2 | | | 2 | | P | 5 | 5 | | | | | | |
| IBM 2 6029 | Introduction to Accounting | 4 | 2 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 2 6206 | Corporate Finance | 4 | 2 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 2 6207 | Business Ethics and Sustainability | 4 | 4 | | | | | P | 5 | 5 | | | | | | |
| IBM 2 6208 | Research and Management Skills | 4 | 2 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 2 6209 | Descriptive Statistics | 4 | 2 | | 2 | | | P | 5 | 5 | | | | | | |
| IBM 2 6210 | Supply Chain Management and Logistics | 4 | 4 | | | | | P | 5 | 5 | | | | | | |
| IBM 3 6211 | International Accounting | 4 | 2 | | 2 | | | P | 5 | | 5 | | | | | |
| IBM 3 6212 | Advanced Statistical Methods | 4 | 2 | | 2 | | | P | 5 | | 5 | | | | | |
| IBM 3 6213 | Public Finance and Taxation | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 3 6214 | Decision and Game Theory | 4 | 3 | | 1 | | | P | 5 | | 5 | | | | | |
| IBM 3 6215 | Project - Current Topics and Trends | 2 | | | | 2 | | P | 5 | | 5 | | | | | |
| IBM 3 6216 | Marketing | 4 | 3 | | 1 | | | P | 5 | | 5 | | | | | |
| IBM 4 6217 | Project | 2 | | | | 2 | | P | 5 | | | 5 | | | | |
| IBM 4 6218 | International Marketing & Brand Management | 4 | 3 | | 1 | | | P | 5 | | 5 | | | | | |
| IBM 4 6219 | Managerial Accounting & Controlling | 4 | 2 | | 2 | | | P | 5 | | 5 | | | | | |
| IBM 4 6220 | Strategic Management | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 5 6221 | Business Analysis | 4 | 2 | | | 2 | | P | 5 | | 5 | | | | | |
| IBM 5 6222 | International Economics | 4 | 3 | | 1 | | | P | 5 | | 5 | | | | | |
| IBM 5 6223 | Digitalisation in Business | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 5 6224 | Project - Business Planning | 2 | | | | 2 | | P | 5 | | 5 | | | | | |
| | <i>Elective Subjects</i> | 16 | 16 | | | | | P | 20 | | 10 | 10 | | | | |
| IBM 4 6225 | International Capital Markets | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 4 6323 | Advanced Reporting and Finance | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 4 6226 | Business Intelligence & Business Analytics | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 4 6227 | Digital Marketing | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 5 6228 | Behavioural Economics | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 5 6229 | Social Structure Analysis | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 5 6230 | Competition and Regulation | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 5 6231 | International Human Resource and Diversity Management | 4 | 4 | | | | | P | 5 | | 5 | | | | | |
| IBM 4 6036/ IBM 5 6036 | Foreign Language | 4 | 4 | | | | | P | 5 | | 5 | | 5 | | | |
| IBM 6 6037 | Internship or Semester Abroad | | | | | | | | 30 | | | | | 30 | | |
| IBM 7 6038 | Workshop: Academic Writing | 2 | | | | 2 | | T | 5 | | | | | | | 5 |
| IBM 7 6239 | Business Simulation | 2 | | | 2 | | | T | 5 | | | | | | | 5 |
| IBM 7 6240 | Reflection | 2 | | | | 2 | | P | 5 | | | | | | | 5 |
| IBM 7 6041 | Bachelor Thesis | | | | | | | P | 12 | | | | | | | 12 |
| IBM 7 6042 | 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 IBM 1 6201: Introduction to Business Administration

| 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 | 60 h | 90 h | 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"> 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. 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} <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"> 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. 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. |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 1 6201: Introduction to Business Administration (Lecture) | 4 |

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

Module IBM 1 6202: 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 | 150 h | 60 h | 90 h | 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 |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 1 6202: Introduction to Law (Lecture) | 4 |

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

Module IBM 1 6203: Business Mathematics

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|----------------------------------|
| Required Module | 1 | Winter Term | TL 1 6203 | English | Prof. Dr. Thomas-Patrick Schmidt |

| 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) |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 1 6203: Business Mathematics (Lecture + Exercise) | 4 |

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

Module IBM 1 6204: 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 | 150 h | 60 h | 90 h | 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.

| Course(s) | Contact Hours |
|--|---------------|
| IBM 1 6204: Human Resource Management (Lecture + Exercise) | 4 |

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

Module IBM 1 6102: Introduction to Economics

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|------------------------|----------------------|----------|-----------------------|
| Required Module | 1 | Winter and Summer Term | IR 1 6102, TL 2 6102 | 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><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 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) |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 1 61021: Microeconomics (Lecture + Exercise) | 3 |
| IBM 1 61022: Macroeconomics (Lecture + Exercise) | 3 |

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

Module IBM 1 6205: 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* |
|--|
| <p>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</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 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:</p> <ul style="list-style-type: none"> • Algorithms and information processing • Boolean logic and digital technology • Computer networks • Cryptography • Relational databases • Programming languages (Python) • Introduction to applied software (Excel, R, Python) |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 1 6205: Information Technologies and Applied Software (Lecture + Practical Training) | 4 |

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

Module IBM 2 6029: 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 | 150 h | 60 h | 90 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|---------------------------|---------------------|
| - | - | - |

| Learning Outcomes* |
|--|
| <p>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.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p> |

| Content |
|--|
| <p>Overview of bookkeeping:</p> <ul style="list-style-type: none"> • 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 <p>Basics of cost accounting:</p> <ul style="list-style-type: none"> • Cost type accounting: cost centre accounting, cost object accounting • Full cost accounting: direct costing • Activity based costing • Challenges of common costs |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 2 6029: Introduction to Accounting (Lecture + Exercise) | 4 |

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

Module IBM 2 6206: Corporate Finance

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

| 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 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 2 6206: Corporate Finance (Lecture + Exercise) | 4 |

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

Module IBM 2 6207: Business Ethics and Sustainability

| 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* |
|---|
| <p>Several accounting scandals, business scandals (e.g. environmental pollution or avoiding embargos), financial fraud offences, and banking scandals have caused severe consequences for companies, business sectors, and societies at large during the last years. All this led to an increasing distrust of the general public in private and public institutions around the world and foster ethical decision making in businesses. Business ethics is the study of appropriate business policies and practices regarding potentially controversial subjects including corporate governance, insider trading, bribery, discrimination, and corporate social responsibility. The law often guides business ethics, but at other times business ethics provide a basic guideline that businesses can choose to follow to gain public approval.</p> <p>In this module students shall learn about the basic principles of business ethics and sustainability management, but also about the implications of business ethics for different stakeholders of the firm.</p> <p><i>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</i></p> |

| Content |
|--|
| <ul style="list-style-type: none"> • Theory of sustainability, business ethics and corporate social responsibility • Sustainable development management • Interrelationships between business, society and environment • Ethical decision making |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 2 6207: Business Ethics and Sustainability (Lecture) | 4 |

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

Module IBM 2 6208: 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* |
|---|
| <p>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.</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 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 |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 2 6208: Research and Management Skills (Lecture + Exercise) | 4 |

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

Module IBM 2 6209: 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 |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 2 6209: Descriptive Statistics (Lecture + Exercise) | 4 |

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

Module IBM 2 6210: 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 |
|----------------------|---------------------------|---------------------|
| - | IBM 1 6201 | - |

| 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 2 62101: Supply Chain Management (Lecture) | 2 |
| IBM 2 62102: Logistics (Lecture) | 2 |

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

Module IBM 3 6211: 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 | 150 h | 60 h | 90 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|---------------------------|---------------------|
| - | IBM 2 6029, IBM 2 6206 | - |

| 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) |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 3 6211: International Accounting (Lecture + Exercise) | 4 |

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

Module IBM 3 6212: 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 |
|----------------------|---------------------------|---------------------|
| - | IBM 1 6203, IB 2 6209 | - |

| Learning Outcomes* |
|---|
| <p>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.</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"> 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 |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 3 62121: Inferential Statistics (Lecture + Exercise) | 2 |
| IBM 3 62122: Empirical Market Research (Lecture + Exercise) | 2 |

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

Module IBM 3 6213: Public Finance and Taxation

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

| 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 |
|----------------------|---------------------------|---------------------|
| - | IBM 1 6102 | - |

| Learning Outcomes* |
|--|
| <p>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.</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"> 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 |

| Course(s) | Contact Hours |
|---------------------------------------|---------------|
| IBM 3 62131: Public Finance (Lecture) | 2 |
| IBM 3 62132: Taxation (Lecture) | 2 |

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

Module IBM 3 6214: Decision and Game Theory

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

| 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>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> |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 3 6214: Decision and Game Theory (Lecture + Exercise) | 4 |

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

Module IBM 3 6215: 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 | 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 treating 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 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. |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 3 6215: Project - Current Topics and Trends (Project) | 2 |

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

Module IBM 3 6216: Marketing

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|-----------------------|
| Required Module | 3 | 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* |
|--|
| <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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 3 6216: Marketing (Lecture + Exercise) | 4 |

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

Module IBM 4 6217: Project

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|--------------------------------|
| Required Module | 4 | Summer 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. |

| Course(s) | Contact Hours |
|-------------------------------|---------------|
| IBM 4 6217: Project (Project) | 2 |

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

Module IBM 4 6218: International Marketing & Brand Management

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|-----------------------|
| Required Module | 4 | Summer 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* |
|--|
| <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: • 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 rationale 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 |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 4 6218: International Marketing & Brand Management (Lecture + Exercise) | 4 |

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

Module IBM 4 6219: Managerial Accounting & 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 | 150 h | 60 h | 90 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|---------------------------|---------------------|
| - | IBM 2 6029 | - |

| Learning Outcomes* |
|--|
| <p>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 valuate 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.</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"> • 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" |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 4 6219: Managerial Accounting & Controlling (Lecture + Exercise) | 4 |

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

Module IBM 4 6220: 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 4 6220: Strategic Management (Lecture) | 4 |

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

Module IBM 5 6221: 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 | 150 h | 60 h | 90 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|--|---------------------|
| - | IBM 2 6029, IBM 2 6206, IBM 3 6211, IBM 4 6219 | - |

| 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 5 6221: Business Analysis (Lecture + Practical Training) | 4 |

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

Module IBM 5 6222: 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 | 150 h | 60 h | 90 h | 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 5 6222: International Economics (Lecture + Exercise) | 4 |

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

Module IBM 5 6223: Digitalisation in Business

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|-----------------------|
| Required Module | 5 | 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* |
|--|
| <p>In the lecture not only basic concepts are explained, but also questions of information management that arise from new digital technologies. Furthermore, fundamental concepts of IT infrastructure and applications are presented in the lecture, which enable students to understand the "IT world" and to communicate with IT experts in business environments. Digital technologies such as artificial intelligence (AI), block chain, or the Internet of Things (IoT) are explained and, depending on the focus, deepened. General principles of IT organizations and various models of IT value creation are introduced and compared.</p> <p>In addition, the essential topics of IT security are covered. The areas covered include, in particular, the aspects of cryptography, signatures (security protocols), authentication (passwords, security tokens, biometrics, and authentication protocols), authorization, accountability, data protection and human factors.</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"> • IT infrastructure and applications • Digital technologies • Internet of Things (IoT) • Artificial Intelligence (AI) • Block chain • IT security |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 5 6223: Digitalisation in Business (Lecture) | 4 |

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

Module IBM 5 6224: 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 | 150 h | 30 h | 120 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|--|---------------------|
| - | IBM 1 6201, IBM 1 6202, IBM 1 6204, IBM 2 6029, IBM 2 6206, IBM 3 6211, IBM 3 6213, IBM 3 6216, IBM 4 6219, IBM 4 6220, IBM 5 6221 | - |

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

| Course(s) | Contact Hours |
|---|---------------|
| IBM 5 6224: Project - Business Planning (Project) | 2 |

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

Module IBM 4 6225: 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 | 150 h | 60 h | 90 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|--|---------------------|
| - | IBM 1 6201, IBM 1 6202, IBM 2 6029, IBM 2 6206, IBM 4 6219 | - |

| Learning Outcomes* |
|--|
| <p>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.</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"> • 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 4 62251: Risk Management / Capital Markets (Lecture) | 2 |
| IBM 4 62252: Mergers & Acquisitions (Lecture) | 2 |

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

Module IBM 4 6323: Advanced Reporting and Finance

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|--------------------------|
| Elective Module | 4 | Summer Term | TL 4 6323 | English | Prof. Dr. Philipp Schorn |

| 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 |
|----------------------|------------------------------------|---------------------|
| - | IBM 2 6029, IBM 2 6206, IBM 3 6211 | - |

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

| Course(s) | Contact Hours |
|--|---------------|
| IBM 4 6323: Advanced Reporting and Finance (Lecture) | 4 |

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

Module IBM 4 6226: Business Intelligence & Business Analytics

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|-----------------------|
| Elective Module | 4 | Summer Term | - | English | N. N. |

| 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>Business Intelligence is an approach to extract valuable information for managerial decision making processes from various sources. Databases and data warehouses are the basis for business intelligence. Data from operational databases are extracted, transformed and loaded into a data warehouse.</p> <p>The aim of this module is to develop a deep understanding of such information systems and their role in business processes alongside practical skills in business intelligence reporting and business analytics. That all teach students to learn to apply current quantitative techniques and tools to a variety of problems encountered in business and management.</p> <p>Upon successful completion of the module, students will:</p> <ul style="list-style-type: none"> • Have a good grasp of the term big data. • Have insights in business intelligence (BI) and business analytics (BA). • Understand the different phases in the data-science process (data collection, data cleansing, preparation of data, data transformation, visualisation, as well as modelling, evaluation and deployment of data). <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"> • Big data • Business intelligence • Business analytics • Data-science process |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 4 6226: Business Intelligence & Business Analytics (Lecture) | 4 |

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

Module IBM 4 6227: Digital Marketing

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|-----------------------|
| Elective Module | 4 | Summer Term | - | English | N. N. |

| 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 |
|----------------------|---------------------------|---------------------|
| - | IBM 3 6216 | - |

| 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> |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 4 6227: Digital Marketing (Lecture) | 4 |

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

Module IBM 5 6228: 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 | 150 h | 60 h | 90 h | 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. |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 5 62281: Behavioural Economics (Lecture) | 2 |
| IBM 5 62282: Behavioural Finance (Lecture) | 2 |

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

Module IBM 5 6229: 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 | 150 h | 60 h | 90 h | 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> |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 5 6229: Social Structure Analysis (Lecture) | 4 |

| 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 IBM 5 6230: 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 | 150 h | 60 h | 90 h | 5 |

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|---------------------------|---------------------|
| - | IBM 1 6102 | - |

| 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 |

| Course(s) | Contact Hours |
|--|---------------|
| IBM 5 6230: Competition and Regulation (Lecture) | 4 |

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

Module IBM 5 6231: 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 |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 5 6231: International Human Resource and Diversity Management (Lecture) | 4 |

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

Module IBM 4 6036 / IBM 5 6036: Foreign Language

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|------------------------|------------|----------|-----------------------|
| Elective Module | 4 / 5 | Winter and 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 |
|---|---------------------------|---------------------|
| appropriate proficiency for the specific course level | - | - |

| Learning Outcomes* |
|---|
| At the end of the course, students are able to communicate appropriately, depending on their level. They learn how to expand their vocabulary and strengthen their knowledge of grammatical structures, developing all relevant language skills and rhetorical skills, acquiring autonomous learning strategies in the used language. |

| Content |
|--|
| <ul style="list-style-type: none"> • Developing oral communication and writing skills • Expanding and consolidating vocabulary • Practising and consolidating existing grammatical and rhetorical structures • Acquiring and practising autonomous learning strategies |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 4 6036 / IBM 5 6036: Foreign Language (Lecture) | 4 |

| Requirements for the Awarding of Credit Points | Possible Examination | Significance of Mark |
|--|---|----------------------|
| Examination | Written Exam, Final Presentation, Project Work or Combination | 2,58 % |

Module IBM 6 6037: Internship or Semester Abroad

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|-------------|------------|----------|--------------------------------|
| Required Module | 6 | Summer Term | - | - | 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 (semester abroad)^{1,2} or by working practically in their field of study (internship semester).^{3,4} 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). |

| 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 IBM 7 6038: Workshop Academic Writing

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|------------------------|----------------------|----------|-----------------------|
| Required Module | 7 | Winter and Summer Term | GD 7 6038, IR 7 6038 | English | N. N. |

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

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|---------------------------|---------------------|
| - | - | - |

| Learning Outcomes* |
|---|
| 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 |
| <small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small> |

| 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) |

| Course(s) | Contact Hours |
|---|---------------|
| IBM 7 6038: Workshop Academic Writing (Project) | 2 |

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

Module IBM 7 6239: Business Simulation

| Classification | Study Semester | Offer | Equivalent | Language | Responsible Professor |
|-----------------|----------------|------------------------|------------|----------|-----------------------|
| Required Module | 7 | Winter and Summer Term | TL 7 6339 | English | N. N. |

| 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* |
|---|
| <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 |

| Course(s) | Contact Hours |
|--|----------------------|
| IBM 7 6239: Business Simulation (Practical Training) | 2 |

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

Module IBM 7 6240: Reflection

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

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

| Formal Prerequisites | Recommended Prerequisites | Further Information |
|----------------------|---------------------------|---------------------|
| - | IBM 7 6038 | - |

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

| Course(s) | Contact Hours |
|----------------------------------|---------------|
| IBM 7 6240: Reflection (Project) | 2 |

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

Module IBM 7 6041: Bachelor Thesis

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

| Size of Group | Workload | Contact Hours | Self-Study | Credit Points |
|---------------|----------|---------------|------------|---------------|
| - | 360 h | - | 360 h | 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. |

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

Module IBM 7 6042: Colloquium

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

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

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

Content

The bachelor's thesis is being presented and discussed.

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