



Fachhochschule für  
Wirtschaft Berlin  
Berlin School of Economics

# English Stream

Summer Semester 2009

Module Number	Module Title	ECTS
<b>Studium Generale</b>		
<a href="#">101322</a>	Introduction into the German Economic System for Exchange Students	5
<a href="#">101030</a>	Intercultural Communications for Business	No credit
<a href="#">101033</a>	Cross - Cultural Interviews	-
<a href="#">101344</a>	Business Ethics	2.5
<a href="#">101406</a>	Office Skills in English	2.5
<a href="#">101425</a>	Intensive Week of English	No credit
<a href="#">101433</a>	Introduction to Business English	2.5
<a href="#">101434</a>	Academic Writing in English	2.5
<a href="#">101435</a>	Public Speaking Workshop Advance	1

<b>Bachelor Programs, First Stage</b>		
<a href="#">200191</a>	Organisational and Human Resource Management (equal. 400191)	5
<a href="#">200192</a>	Investment and Finance (equal. 400192)	5
<a href="#">200193</a>	Marketing (equal. 400193)	5
<a href="#">200291</a>	Basics of external Accounting (equal. 400291)	5
<a href="#">200292</a>	Basics of Internal Accounting/ of Controlling (equal. 400292)	5
<a href="#">200391</a>	Microeconomics: Allocation and Distribution (equal. 400391)	5
<a href="#">200392</a>	Macroeconomics I: The Economic Cycle and Employment (equal. 400392)	5
<a href="#">200393</a>	Macroeconomics II: World Market and Currency (equal. 400393)	5
<a href="#">200591</a>	Business Organisation, Company, Work Seen from the Perspective of History and the Social Sciences	5
<a href="#">200691</a>	Mathematics for Business and Economics (equal. 400691)	5
<a href="#">200692</a>	Statistics (equal. 400692)	5
<a href="#">200791</a>	Introduction into Business Information Systems (equal. 400791)	5
<a href="#">200792</a>	Business Information Systems (equal. 400792)	5
<a href="#">200891</a>	Self Management (equal. 400891)	5
<a href="#">400191</a>	Human Resources Management (equal. 200191)	5
<a href="#">400192</a>	Fundamentals of Corporate Finance (equal. 200192)	5
<a href="#">400193</a>	Marketing (equal. 200193)	5
<a href="#">400291</a>	Introduction to Financial Accounting (equal. 200291)	5
<a href="#">400292</a>	Cost Accounting (equal. 200292)	5
<a href="#">400391</a>	Microeconomics: Allocation and Distribution (equal. 200391)	5
<a href="#">400392</a>	Macroeconomics I: The Economic Cycle and Employment (equal. 200392)	5
<a href="#">400393</a>	Macroeconomics II: World Market and Currency (equal. 200393)	5
<a href="#">400491</a>	Fundamentals of Business Law	5
<a href="#">400591</a>	Work, Business and Society	5
<a href="#">400592</a>	Regional Studies	5
<a href="#">400691</a>	Mathematics for Business and Economics (equal. 200691)	5
<a href="#">400692</a>	Statistics (equal. 200692)	5
<a href="#">400791</a>	Introduction to Business Information Systems (equal. 200791)	5
<a href="#">400792</a>	Business Applications (equal. 400792)	5
<a href="#">400891</a>	Management Skills (equal. 200891)	5

<b>Bachelor Programs, Second Stage</b>		
<a href="#">200592</a>	Political Economy and Social Structure of Modern Society	5
<a href="#">201591</a>	Strategic Management	5
<a href="#">201692</a>	Instruments of Controlling	5
<a href="#">201693</a>	Operations Management	5
<a href="#">202091</a>	Product and Distribution	5
<a href="#">202093</a>	Communication and Buyer Behaviour	5
<a href="#">202094</a>	Selected Issues in Marketing	5
<a href="#">202391</a>	Communication and Interaction on the Job	5
<a href="#">203091</a>	Finance and Investment Policies in Businesses	5
<a href="#">203094</a>	Selected Issues in Business Finance (equal. 602221)	5
<a href="#">204092</a>	International Business Accounting	5
<a href="#">205091</a>	Human Resource Management	5
<a href="#">211091</a>	National and International Financial Relations	5
<a href="#">400991</a>	International Management	5
<a href="#">400993</a>	Organisational Behaviour in international companies	5
<a href="#">401091</a>	Management Accounting and Controlling	5
<a href="#">401092</a>	Operations Management (equal. 201693)	

<b>Old Diploma Programs - Second Stage</b>		
<a href="#">602221</a>	International Finance Management for Corporate Entities	5

<b>Title of Module:</b> Introduction into The German Economic System for Exchange	<b>Modul number:</b> 101322
<b>Modul shortmark:</b> -	<b>Credits:</b> 5 ECTS
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> Lecture with discussion	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

Students will be introduced into the "Social Market Economy" with its most important modules in theory and how these modules are set into reality, how this model is working.

**Content of Course:**

Historic situation of Germany after World War II. Developing the model of "Social Market Economy" theoretically. Shaping the introduction of the different modules into practice. Transforming the basically free market economy into a socially structured performance.

**Literature Recommendations:**

Will be announced at the beginning of winter term

<b>Title of Module:</b> Intercultural Communications for Business	<b>Modul number:</b> 101030
<b>Modul shortmark:</b> -	<b>Credits:</b> No credits
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> -	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

Students will have -developed intercultural confidence and competence for business situations, -learned to appreciate various cultural perspectives on societal and business issues -tested models and training tools for intercultural learning in companies.

Scenario discussions in plenary and online; preparation of a written critical incident catalogue; exercises, tasks, activities to develop cultural awareness; creation of cultural interviews for blended learning (plenary and online) project.

**Content of Course:**

Introduction to cultural dimension/metaphors models (Hofstede, Trompenaars, Hall), story-telling and cultural learning, training tools useful for human research managers, culture-specific project work, cultural associations and self-awareness, cultural themes (stereotypes, cultural values, culture shock) and resolution training, culture and business interface

**Literature Recommendations:**

All training materials for this course can be obtained in class/ ILIAS.

<b>Title of Module:</b> Cross - Cultural Interviews	<b>Modul number:</b> 101033
<b>Modul shortmark:</b> -	<b>Credits:</b> -
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> -	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

As 2008 has been declared the European Year of Intercultural Dialogue by the European Commission, it is an appropriate time to draw attention to issues of cultural diversity experienced at our university. This course aims to bring together students of various cultural backgrounds who will be involved in cross-cultural learning. The main objective of this new course is to initiate a collection of cultural/biographical interviews, which can be used for continued student research in the future.

Teaching methods: Interview techniques, video and audio podcasting, elearning /ILIAS forum discussions, wikis and questionnaires.

**Content of Course:**

A new database collection of critical incidents for cross-cultural awareness and competence building; creating cross-cultural questionnaires, conducting interviews with class members and invited guests, exchanging virtual surveys in English with business students from 5 European universities in 5 European countries (Russia, Hungary, Slovakia, Bulgaria, Germany), conducting interviews as field work.

**Literature Recommendations:**

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<b>Title of Module:</b> Business Ethics	<b>Modul number:</b> 101344
<b>Modul shortmark:</b> -	<b>Credits:</b> 2,5 ECTS
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> This will primarily be a discussion class.	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

We will discuss various current issues in the field such as corporate social responsibility, corporate governance and problems related to copyright and patents in new media, etc.

**Content of Course:**

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**Literature Recommendations:**

Most material will be drawn from current media and be provided in class.

<b>Title of Module:</b> Office Skills in English	<b>Modul number:</b> 101406
<b>Modul shortmark:</b> -	<b>Credits:</b> 2,5 ECTS
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> Role plays and simulations, class and small group discussions, selected writing activities.	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

work; to activate spoken English; to enhance written communication.

**Content of Course:**

Telephoning in English (telephone techniques, telephoning in specific situations, taking messages, using appropriate register, making arrangements on the phone); writing memos and other written types of communication; socialising in English.

**Literature Recommendations:**

Most material will be drawn from current media and be provided in class.

<b>Title of Module:</b> Intensive Week of English	<b>Modul number:</b> 101425
<b>Modul shortmark:</b> -	<b>Credits:</b> No credits
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> -	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

This course is for students who want to focus on general English language learning in the semester breaks (March and September). The course offers 20 hours of instruction.

**Content of Course:**

Speaking tasks and role-plays in small groups, writing and peer correction, grammar and tense review, vocabulary-building activities.

**Literature Recommendations:**

All materials will be available in class. Students will need an English dictionary.

<b>Title of Module:</b> Introduction to Business English	<b>Modul number:</b> 101433
<b>Modul shortmark:</b> -	<b>Credits:</b> 2,5 ECTS
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> Partner and small group vocabulary-building exercises and activities to improve spoken English; partner information exchange exercises; collaborative writing; vocabulary expansion.	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

to prepare 1st semester students for courses in Business English which normally begin in the 2nd semester; to review basic language usage, improve social English skills, develop writing styles.

**Content of Course:**

Review of basic tenses and structures, vocabulary for work situations, language usage: asking for and supplying information, giving instructions, clarifying and handling everyday issues at work.

**Literature Recommendations:**

All materials for this course can be obtained in class. Students will need an English dictionary.

<b>Title of Module:</b> Academic Writing in English	<b>Modul number:</b> 101434
<b>Modul shortmark:</b> -	<b>Credits:</b> 2,5 ECTS
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> Students will practice writing exercises and short formal essays; they will participate in class discussion, peer editing and individual writing conferences.	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

Students will develop their skills as writers for a native English speaking academic audience. While the main focus will be on writing, using effective vocabulary, sentence structure and grammar will also be taught as needed. Writing tasks to be assigned will include the most common expository text types: summary, analysis, synthesis, and evaluation.

**Content of Course:**

Emphasis on primary and secondary sources, use of internet, newspapers, journals, etc. Developing style and proper format.

**Literature Recommendations:**

All materials for this course can be obtained in class/ILIAS. Students will need an English dictionary.

<b>Title of Module:</b> Public Speaking Workshop Advance	<b>Modul number:</b> 101435
<b>Modul shortmark:</b> -	<b>Credits:</b> 1 ECTS
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> Activities to improve intonation, reading skills, storytelling techniques, short stand-up presentations, partner and group presentation, peer correction.	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

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**Learning Outcomes and Competencies, Subject related / Generic:**

Students will have - improved oral skills for speaking to a variety of audiences, - discovered rhetorical strengths and weaknesses, - developed techniques for professional public speaking.

**Content of Course:**

Informative presentations (organization, starting, sequencing, signposting, concluding) Introduction to persuasive presentations, general techniques for delivery; activities: doubling and tripling, pacing and emphasis, pausing techniques, using words and expressions strategically.

**Literature Recommendations:**

All materials will be made available in class.

<b>Title of Module:</b> Organisational and Human Resources Mangement	<b>Modul number:</b> 200191 - 400191
<b>Modul shortmark:</b> BAG-A-1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined exams
<b>Subject Area:</b> Business Administration	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this course students will be able

- to assess managerial, organisational and personnel-related issues, realise their interrelatedness and apply different theories
- to understand the hands-on relevance of these issues and apply them to respective contexts
- to discuss their political relevance (globalisation, co-determination, gender, environmental issues and alike)
- to work on case studies to develop the students´ analytical and communicative skills
- to develop team spirit and cross-functional competencies and innovative thinking
- to work with various media and give presentations

**Content of Course:**

- Introduction: Functions of the Management (environment, actors, goals)
- I. Organisation and Leadership (Basics)
  - Job organisation (tasks, positions, departments and teams)
  - Organisational structures, processes and projects
  - Leadership in Organisations
- II. Personnel Planning
  - Planning
  - Recruiting and selection
  - Assessment and development
  - Compensation

**Literature Recommendations/Sources:**

Steinmann, H. / Schreyögg, G.: Management. 6. Auflage. Wiesbaden: Gabler 2005  
(englisch: Hellriegel, D. / Slocum, J.W.: Organizational Behavior. 10. Aufl.:  
Mason/Ohio: Thomson 2004)

<b>Title of Module:</b> Investment and Finance	<b>Modul number:</b> 200192 - 400192
<b>Modul shortmark:</b> IMG-A-2	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> 3-hour written exam at the end of the semester
<b>Subject Area:</b> Business Administration	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Accounting and Basics of Balancing

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this module, students should

- have an overview of the basics of F&I
- be able to apply fundamental calculation methods (leverage effect, ratios, etc.) from F&I
- be able to confidently apply various valuation methods (net present value, cash flow, cash value, etc.) to various constellations,
- be able to master all the basics of F&I in a case-study-oriented way
- be able to independently analyse theoretical approaches (leverage effect, net-present-value method) regarding their practical application.

**Content of Course:**

- Basics in financing: the term `financing`, financial objectives and capital structure, financial analysis, equity financing, loan financing, cash-flow financing.
- Basics of investment: the term `investment`, investment planning, investment calculation methods in an overview
- Dynamic investment calculation methods: net-present-value method, annuity method, internal-rate-of-return method, complete financial plan.

**Literature Recommendations/Sources:**

- Brealey/Myers: Principles of Corporate Finance, McGraw-Hill
- Ross/Westerfield/Jaffe: Corporate Finance, McGraw-Hill
- Perridon / Steiner: Finanzwirtschaft der Unternehmung, Vahlen

<b>Title of Module:</b> Marketing	<b>Modul number:</b> 200193 - 400193
<b>Modul shortmark:</b> BAG-A-3	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> German or English	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Business Administration	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 minutes each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

Recognition of the fundamental aspects of the relevant marketing environment and of instruments for analysing markets and environmental aspects  
Understanding the basic principles of the buying behaviour in both consumer and business markets  
Ability to develop a marketing plan with a focus on the marketing mix and its individual marketing instruments

**Content of Course:**

Instruments for market and environment-related analyses  
Portfolio and value chain analyses  
Concepts of buyers' behaviour  
Buying-centre concept in the b-to-b sector  
Marketing mix  
- communication policy  
- distribution policy  
- price policy  
- product policy

**Literature Recommendations/Sources:**

Bruhn, M., Marketing, Wiesbaden; Kotler, P., Principles of Marketing, Pearson;  
Kuß, A., Marketing-Einführung, Wiesbaden (latest edition)

<b>Title of Module:</b> Basics of Internal Accounting/ of Controlling	<b>Modul Number:</b> 200292 - 400292
<b>Modul Shortmark:</b> IMG-B-2	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Cost Accounting	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basics of external Accounting

**Learning Outcomes and Competencies, Subject related / Generic:**

Students will learn fundamentals of cost and results accounting and will be able to criticise absorption costing in a problems-related application and thus balancing off advantages and disadvantages of the various costing instruments. By fulfilling these tasks, cross-links with controlling and other business-related fields will be studied.

**Content of Course:**

Basics and tasks of cost accounting and results accounts

- Cost-type accounting
- Cost-centre accounting
- Cost-unit accounting
- Cost accounting based on direct costing
- Actual costing, normal costing
- Short-term profit and loss account
- Strategic alignment of costing

**Literature Recommendations/Sources:**

Weber, J./Weißberger: Einführung in das Rechnungswesen I, Kostenrechnung und Bilanzierung, Teil 2: Kostenrechnung, aktuelle Auflage, Stuttgart,  
Sorg, P.: Kosten- und Leistungsrechnung, aktuelle Aufl., Achim;  
Eisele, W.: Technik des betrieblichen Rechnungswesens, Teil B, München, aktuelle Auflage

<b>Title of Module:</b> Microeconomics: Allocation and Distribution	<b>Modul number:</b> 200391 - 400391
<b>Modul shortmark:</b> IMG-C-1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Written Examination
<b>Subject Area:</b> Economics	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this module, students will be able to

- understand optimisation processes and decisions of households and firms in commodity, labour and capital markets
- develop an understanding of the interaction of economic agents in different markets
- understand the basic features of economic paradigms as well as their methodological approaches, and apply them to selected issues of allocation and distribution
- are able to integrate gender-specific aspects into their analyses.

**Content of Course:**

- Methodological introduction into microeconomics
- Household theory (demand in commodity markets, supply in labour markets, behaviour in capital markets, gender-specific aspects within the context of households)
- Corporate theory (supply in commodity markets, demand in labour markets, behaviour in capital markets)
- Basic features of the general equilibrium model
- Basic features of the price theory
- Basic features of the distribution theory
- Governmental economic policy in the field of allocation and distribution

**Literature Recommendations:**

- Pindyck, R.S./Rubinfeld, D.L., Microeconomics, 6th ed., Prentice Hall, 2004;
- Himmelweit, S., Simonetti, R., Trigg, A., Microeconomics. Neoclassical and Institutional Perspectives on Economic Behaviour, International Thomson Business Press, 2001

<b>Title of Module:</b> Macroeconomics I: The Economic Cycle and Employment	<b>Modul number:</b> 200392 - 400392
<b>Modul shortmark:</b> IMG-C-2	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Term Paper
<b>Subject Area:</b> Quantitative Methods	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Desirable: Module "Microeconomics: Allocation and Distribution"

**Learning Outcomes and Competencies, Subject related / Generic:**

After accomplishing this module, students will be able to

- understand the methods of macroeconomic analysis
- differentiate the various economic paradigms (particularly the differentiated explanation of growth, employment, unemployment, inflation and income distribution)
- reproduce the basics of national accounting, interpret macroeconomic statistics and comprehend the empirical economic development of Europe, and of Germany in particular
- know the most important sources for empirical investigations in general, and on the Internet in particular
- integrate aspects of gender into the analysis

**Content of Course:**

- basics of national accounting
- application of the categories of national accounting to the empirical development of Europe and Germany, including the search for data
- overview of the history of economic thought relating to fundamental economic paradigms (classics, including Marx, neo-classics and Keynesianism)
- presentation of the neo-classical macro model of the real sphere (labour market, capital market, Say´s law) and the monetary sphere (quantity theory of money)
- presentation of the Keynesian macro model for determining production and employment as well as the price level (cost inflation/deflation, etc.)
- overview of specific implementations of macroeconomic models (neo-classical synthesis, monetarism, neo-classics, neo-Keynesianism, etc.)
- growth theory and theory of economic cycles
- comparison of several theories on distribution

**Literature Recommendations:**

- Blanchard, O., Macroeconomics, 4th ed., Pearson Prentice Hall, 2004;
- Macroeconomics in Context (free from <http://ase.tufts.edu/gdae/publications/textbooks/macroeconomics.html>)

<b>Title of Module:</b>	<b>Modul number:</b>
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Macroeconomics II : World Market & Currency	200393 - 400393
<b>Modul shortmark:</b> BAG-C3	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Economics	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Desirable: Module "Microeconomics" and "Macroeconomics"

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this module, the students will be able to

- understand the structure and logics of the balance of payments,
- appreciate causes and effects of international trade,
- appreciate the changes in exchange rates and international capital markets,
- assess fundamental real and monetary foreign-trade paradigms as well as chances and risks of globalisation,
- analyse political actions of national governments and international organisations based on case studies,
- grasp alternative theoretical and problem-solving approaches and work them out on their own, but also in consensus-seeking teamwork, and present them.

**Content of Course:**

- Empirical presentation of trade and capital flows as well as migration
- Structure and proposition of the balance of payments within the overall system of national accounting
- Explanation of exchange rate fluctuations and adaptation processes with fixed exchange rates
- Various currency systems with their pros and cons, discussed on selected examples (e.g. the Bretton Woods System, EMS I and II, Crawling Peg, managed floating, fully flexible exchange rates)
- Currency crises and their causes, shown by examples (e.g. The EMS Crisis of 1992/93, The Asia Crisis of 1997)
- Theories of international trade, free trade and welfare effects, protectionism and economic development, WTO and world trade conflicts
- Perspectives of development of the international finance, currency and trade systems

Further information:

This course also serves the preparation studies and internships abroad. An international student body is expected.

**Literature Recommendations:**

- Krugman, P./Obstfeld. M., International Economics, 7th ed., Addison-Wesley 2006;
- Ingham, B., International Economics, A European focus, Prentice Hall, latest edition;
- Stiglitz, J. Making Globalisation Work, Allen Lane, 2006

<b>Title of module:</b> Business Organisation, Company, Work Seen from the Perspective of History and the Social Sciences	<b>Module N.:</b> 200591
<b>Module Reference No:</b> IMG-E 1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided	<b>Frequency:</b> Every Semester
<b>Language of Tuition:</b> English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Social Sciences	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

- a) Methodological: Students will grasp the importance of thinking and working academically; furthermore, they learn similarities and differences in approaching various socio-scientific subjects.
- b) Content: Introduction of a systematic overview of the most important impacts and institutions which determine the modern world of work. At the centre are tendencies, actors and interests which play a substantial role in the transformation of entrepreneurial strategies, forms of employment and working conditions. Practical examples and cross-references to other subjects of the first cycle will enable the students to integrate their special business knowledge into a broader context and to appreciate the importance of "social competence" in professional activity.
- c) Methodological objectives and content will be closely linked. By means of the contents presented and those ones elaborated by themselves, the students are expected to learn how to think and work academically.

**Content of Course:**

- Knowledge and academic approach, techniques of academic working
- The business organization as subject in economics and the social sciences (interdisciplinary approach)
- Business organizations and companies in their historical changes
- The company as a social system: labour division, culture, organisation, power, control
- Gender relations in the company
- Employment in change and Industrial relations
- Employers' and employees' interests and organizations
- The business organization and society: business ethics und corporate responsibility
- Social and political regulation of work

**Literature Recommendations:**

- H. Berghoff (2004): Moderne Unternehmensgeschichte. Eine themen- u. theorieorientierte Einführung, Paderborn
- C. Deutschmann (2002): Postindustrielle Industriesoziologie, Weinheim-München
- A. Giddens (1999): Soziologie, 2. überarb. Auflage, Wien

- K. Grint (1998): The Sociology of Work, Cambridge
- H. Minssen (Hg.) (2000): Begrenzte Entgrenzungen. Wandlungen von Organisation und Arbeit, Berlin
- W. Müller-Jentsch (1997): Soziologie der industriellen Beziehungen, 2. erw. Aufl.

<b>Title of Module:</b> Mathematics for Business and Economics	<b>Modul number:</b> 200691 - 400691
<b>Modul shortmark:</b> IMG-F-1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Quantitative Methods	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic hours per 45 minutes = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Proficiency corresponding to the mathematics pre-course

**Learning Outcomes and Competencies, Subject related / Generic:**

Having completed this module students will be able to

- solve problems from business processes using the appropriate mathematical skills in the areas of linear equations, classical mathematics in finance and optimisation of functions in economics on their own by means of the mathematical tools studied,
- translate quantitative problems from business processes into the language of mathematics,
- choose and discuss appropriate mathematical models,
- properly apply mathematical formulae,
- interpret mathematical results from the business perspective,
- present and defend results in front of the group,
- implement mathematical methods using mathematical software.

**Content of Course:**

- Linear functions, multidimensional linear models, matrix algebra
- Systems of linear equations including methods for solving a system of linear equations and examples in business processes
- Compound interest and annuity payments
- Differential calculus of functions of one and of several variables
- Optimisation with examples in business processes

**Literature Recommendations:**

- Anthony M., Biggs N.: 'Mathematics for Economics and Finance, Methods and modelling', Cambridge University Press, ISBN 0 521 55913 8.
- Hoy M., Livernois J., McKenna C., Rees R., Stengos T.: 'Mathematics for Economics', The MIT Press, ISBN-10: 0262582074, ISBN-13: 978-0262582070
- Dowling E.T., 'Schaum's Outline of Mathematical Methods for Business and Economics', Mcgraw-Hill Professional, ISBN-10: 0070176973, ISBN-13: 978-0070176973
- Anton H., Bivens I. , Davis St.: 'Calculus', Wiley, J, ISBN-10: 0471482382, ISBN-13: 978-0471482383

<b>Title of Module:</b> Statistics	<b>Modul number:</b> 200692 - 400692
<b>Modul shortmark:</b> IMG-F-2	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is divided into 2 units.	<b>Frequency:</b> Each semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Quantitative Methods	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS) and exercises (2 SWS), preferably software supported; 81 hours	
<b>Individual Study Time, Assessment Time and Preparation:</b> 69 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Proficiency corresponding to the mathematics pre-course

**Learning Outcomes and Competencies, Subject related / Generic:**

- Having completed this module students will be able to
- model the quantitative aspects of typical business and economic problems
  - rationally choose the appropriate statistical methods and techniques for analysing given data sets
  - apply suitable statistical techniques properly to the given data sets and produce reasonable results
  - interpret data and results of statistical analysis adequately and present them in a useful form
  - see the risk of manipulation and the chances of taking influence in applying statistical techniques
  - judge opportunities and risks of business decisions
  - use wide-spread software-tools to support quantitative business analysis

**Content of Course:**

- Basic definitions, subject- and application areas of statistical methods
- Derivation and presentation of univariate frequency distributions
- Distribution statistics and landmark summaries · Measures of the centre and variability
- Describing data by frequencies, percentages and cumulative figures
- Bivariate data analysis with regression and correlation
- Basics of probability analysis
- Random variables and probability distributions: normal, binomial, hypergeometrical and Poisson-distribution
- Sample statistics
- Estimation of parameters and confidence-intervals
- Hypothesis testing of parameters and types of errors
- Chi-square statistic
- decision analysis

**Literature Recommendations:**

- Anderson, D. R.; Sweeney, D. J.; Williams, Th. A.: Quantitative Methods for Business, Thomson, South-Western
- Anderson, D. R. et.al.: Statistics for Business and Economics, Thomson, South-

Western

- Bourier, G.: Beschreibende Statistik, Wahrscheinlichkeitsrechnung und schließende Statistik
- Schira, J.: Statistische Methoden der VWL und BWL, Pearson Studium, München
- Schaum`s Outline in Statistics McGraw Hill, New York, (several books)

<b>Title of Module:</b> Introduction into Business Information Systems	<b>Modul number:</b> 200791 - 400791
<b>Modul shortmark:</b> IMG-G-1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is divided into 2 units.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Student performance
<b>Subject Area:</b> Business Information Systems	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (2 SWS) and exercises (2 SWS); 54 hours	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic PC knowledge.

**Learning Outcomes and Competencies, Subject related / Generic:**

Having completed this module students will be able to

- describe the initial situation of companies when using modern information and communication systems
- characterise the role of business information systems when planning, developing and supporting such systems, classify the different application systems used in business today, describe the necessary hardware and software components of information and communication systems and understand how they work together
- model and solve on their own small business problems by using spreadsheet programs or/and database management systems
- create simple WEB sites.

**Content of Course:**

- Information and communication systems in business and organisations
- The role of "Business Information Systems"
- Business applications (front office and back office systems, operational systems in the industry, applications in the service sector, planning and control systems, E-business applications)
- How computers work (hardware and software architecture)
- Communication systems (computer networks, network topology and network management), Exercises in the PC lab
- Solution of business problems using spreadsheet programs and database systems
- Introduction into HTML and creating simple WEB sites

**Literature Recommendations:**

- Shelly G., Cashman T.: Discovering Computers 2006: A Gateway to Information, Thomson, Boston
- Laudon J., Laudon K.: Essentials of Business Information Systems, Prentice Hall, 2007
- Miller, L. :MIS Cases: Decision Making with Application Software, Prent.Hall, 2005

<b>Title of Module:</b> Business Information Systems	<b>Modul number:</b> 200792 - 400792
<b>Modul shortmark:</b> -	<b>Credits:</b> 5
<b>Duration:</b> -	<b>Level:</b> -
<b>Units:</b> -	<b>Frequency:</b> -
<b>Language of Instruction:</b> -	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> -
<b>Teaching Mode, contact hours:</b> -	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> -

**Required Preconditions:**

Successful completion of the module "Introduction to Business Information Systems"

**Learning Outcomes and Competencies, Subject related / Generic:**

Having completed this module students will be able to

- describe the most important components of business applications (ERP, SCM, CRM, E-business, ...) and understand their importance for the underlying business processes in the company based on the architecture of integrated information systems;
- model business processes by using the method of event driven process chains (EPC):
- design the data model for the processes using the Entity-Relationship-Model (ERM). Finally they will be able to transform these models into the schema of a relational database system using the architecture of an integrated information system:
- participate in IT-projects dealing with the planning and implementation of business information and communication systems;
- apply methods for selecting appropriate standard business software for a company;
- integrate security aspects when developing or selecting business applications;
- understand e-business concepts and business models in a global, IT-networked Web 2.0 environment;
- practically work with different modules of the ERP-System SAP R/3.

**Content of Course:**

- The most important components of integrated business applications (ERP, SCM, CRM, E-business, ...);
- The relationship between business strategy, business processes and information and communication technologies;
- Methods of selecting standard business applications for a company;
- Using event driven process chains (EPC) for modelling business processes;
- Relational database design using Entity-Relationship-Modelling and normalisation;
- The structure of ERP systems exemplarily demonstrated by the system SAP R/3;
- Working with case studies and the SAP R/3 system.

**Literature Recommendations:**

Beighley, L.: Head First SQL, O'Reilly Media, 2007.

Davenport, T.: The Coming Commoditization of Process, Harvard Business

Review, June 2005.

Erl, T.: Service-Oriented Architecture. Concepts, Technology, and Design, Prentice Hall International (2005).

Jeston, J. and Nelis, J.: Business Process Management. Practical Guidelines to Successful Implementations, Butterworth Heinemann, 2006.

Laudon, K.C. and Laudon, J.P.: Essentials of Business Information Systems, Prentice Hall, 7th ed., 2007.

McDermott, R.: Community Development as a Natural Step, Knowledge Management Review, vol. 3 (5), 2000.

<b>Title of Module:</b> Self Management	<b>Modul Number:</b> 200891 - 400891
<b>Modul Shortmark:</b> IMG-K-1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Student performance
<b>Subject Area:</b> Soft Skills	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Exercises (4 SWS = 72 academic hours at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this module all the students will be able to

- better organise themselves in their studies.
- They will be more confident in their appearance, e.g. in front of groups and
- have a first orientation towards what the studies require.
- They will have learned to reflect over themselves and their studies and
- to show more appreciation towards other people.

**Content of Course:**

- All students will attend the tutorial Presentation Techniques where they learn to give a visualised presentation on a subject.
- Furthermore, students will learn to.
- better recognise and use their own potentials, (Strengths-Weakness-Analysis),
- develop individual learning techniques,
- adopt an appropriately organise their time and, if necessary, reduce stress.

**Literature Recommendations/Sources:**

Literature will be distributed in course

<b>Title of Module:</b> Human Resources Management	<b>Modul number:</b> 400191
<b>Modul shortmark:</b> IMG-A-1	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined exams
<b>Subject Area:</b> Business Administration	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this course students will be able

- to assess managerial, organisational and personnel-related issues, realise their interrelatedness and apply different theories
- to understand the hands-on relevance of these issues and apply them to respective contexts
- to discuss their political relevance (globalisation, co-determination, gender, environmental issues and alike)
- to work on case studies to develop the students´ analytical and communicative skills
- to develop team spirit and cross-functional competencies and innovative thinking
- to work with various media and give presentations

**Content of Course:**

- Introduction: Functions of the Management (environment, actors, goals)
- I. Organisation and Leadership (Basics)
  - Job organisation (tasks, positions, departments and teams)
  - Organisational structures, processes and projects
  - Leadership in Organisations
- II. Personnel Planning
  - Planning
  - Recruiting and selection
  - Assessment and development
  - Compensation

**Literature Recommendations/Sources:**

Steinmann, H. / Schreyögg, G.: Management. 6. Auflage. Wiesbaden: Gabler 2005  
Hellriegel, D. / Slocum, J.W.: Organizational Behavior. 10. Aufl.: Mason/Ohio: Thomson 2004

<b>Title of Module:</b> Introduction to Financial Accounting	<b>Modul number:</b> 200291 - 400291
<b>Modul shortmark:</b> IMG-B-1	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Cost Accounting	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

After completion of this module, students will be able to do the accounting for central transactions and prepare annual balance sheets.

**Content of Course:**

- Tasks and legal basics of double-entry bookkeeping and for annual balance sheets,
- Stock-taking, inventory, balance, statement of profits and losses,
- Amendment of a balance sheet due to business transactions,
- Posting technique into real accounts and income accounts,
- Posting in commercial trade and manufacturing businesses,
- Year-end closing entries (depreciation, accruals and deferrals, provisions, bad debts),
- Balancing as to the amount (evaluation of additions and consequential evaluation),
- Outlook to international accounting.

**Literature Recommendations/Sources:**

- Coenenberg, A.G.: Jahresabschluss und Jahresabschlussanalyse, Stuttgart, aktuelle Auflage;
- Kühnberger, M.: Buchhaltung - Von der Buchführung zum Jahresabschluss, München, Wien, aktuelle Auflage;
- Reimers, J.G.: Financial Accounting, New Jersey, newest Edition;
- Libby/Libby/Short: Financial Accounting, New York, newest Edition;
- Slater, J.: College Accounting, New York, newest Edition

<b>Title of Module:</b> Fundamentals of Business Law	<b>Modul number:</b> 400491
<b>Modul shortmark:</b> IMG-D-1	<b>Credits:</b> 5
<b>Duration:</b> one semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> once a year
<b>Language of Instruction:</b> English	<b>Assessment:</b> combined exam
<b>Subject Area:</b> Business Law	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> ocratic method with case studies (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

The students would, after successful participation in this module, have developed the following skills:

- an awareness of the risks, but also the opportunities, which result for business transactions from the differences between the legal systems of the world (with reference to the WTO treaties);
- basic knowledge of selected areas in German and foreign business law, where such differences may become decisive;
- an understanding of the development of the German and the foreign legal system, including European Law;
- consciousness of the possibility to use Private International Law (Conflict of Laws) in order to avoid the risks and to profit by the opportunities resulting from legal diversities.

**Content of Course:**

- introduction to the characteristics and the development of the main legal systems in the world, especially German and French as well as (Angloamerican) Common Law;
- from English and German comparative law: the formation and binding force of contracts, the liability for their performance, the transfer of title and the bona fide acquisition of property; the authority of representatives, selected aspects of tort liability;
- from Private International Law: the connecting factors of Conflict of Laws rules, the freedom to choose the applicable law of a contract, the lex rei sitae rule for property rights, the lex loci delicti rule for tort liability.
- from European Law: the influence of European Law as regards possible obstacles posed by legal diversity between Member States, as well as business opportunities created by the fundamental freedoms of the Internal Market;
- from WTO Law: selected business issues within the framework of the GATT, GATS and TRIPs

**Literature Recommendations:**

- Ian Brown: „Conflict of Laws“ (current edition)
- Paul Craig / Gráinne de Búrca: „EU Law – Text, Cases and Materials“ (current edition)
- Peter Nayler: “Business Law in the Global Marketplace – The Effects on

International Business" (current edition)

- Richard Schaffer / Beverley Earle / Filiberto Agusti: „International Business Law and Its Environment" (current edition)

- Konrad Zweigert / Hein Kötz: „Introduction to Comparative Law", as translated into English by Tony Weir (current edition)

<b>Title of Module:</b> Work, Business and Society	<b>Modul number:</b> 400591
<b>Modul shortmark:</b> IMG-E 1	<b>Credits:</b> 5
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided	<b>Frequency:</b> Every Semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Social Sciences	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

- a) Methodological: Students will grasp the importance of thinking and working academically; furthermore, they learn similarities and differences in approaching various socio-scientific subjects.
- b) Content: Introduction of a systematic overview of the most important impacts and institutions which determine the modern world of work. At the centre are tendencies, actors and interests which play a substantial role in the transformation of entrepreneurial strategies, forms of employment and working conditions. Practical examples and cross-references to other subjects of the first cycle will enable the students to integrate their special business knowledge into a broader context and to appreciate the importance of "social competence" in professional activity.
- c) Methodological objectives and content will be closely linked. By means of the contents presented and those ones elaborated by themselves, the students are expected to learn how to think and work academically.

**Content of Course:**

- Knowledge and academic approach
- The business organisation as subject in economics and the social sciences (interdisciplinary approach)
- The technique of academic working (research, reading, writing)
- Business organisations and companies in their historical changes
- The company as a social system: culture, organisation, power
- Labour division: qualification, organisation, control in the work process
- Men and women in the company
- Industrial relations
- Employment in change
- Employers' and employees' interests and organisations
- The business organisation and society: business ethics and corporate responsibility
- Social and political regulation of work

**Literature Recommendations:**

- Watson, T.J.: Sociology, Work and Industry, 5th ed., Routledge 2008
- K. Grint (1998): The Sociology of Work, Cambridge

<b>Title of Module:</b> Regional Studies	<b>Modul Number:</b> 400592
<b>Modul Shortmark:</b> IMG E2	<b>Credits:</b> 5
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Once a year
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined exam
<b>Subject Area:</b>	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Ocratic method with case studies (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

By the end of the module students should

- Possess foundation knowledge of the major political systems and regions of the contemporary globalised world; be able to write analytical reports on the more important political systems and regions of the world in English language;
- Have a critical understanding and knowledge of the political, economic and social environment in which business in general and international business management operates;
- Be able to contextualise business and international management in national, regional and international institutions, processes and dynamics;
- Have a sound understanding of the diverse problems, dilemmas and opportunities presented to states as they respond on the one hand to the changing world order and on the other to their national publics.

**Content of Course:**

The module introduces students into the main political, economic and social processes of a complex international multi-level environment. This course intends to give an introductory overview on the history and functioning of the main national political systems, which are more and more engaged in processes of regional economic integration. The module will focus predominantly on the European Union and its member-states, however the Asia Pacific Rim including USA, Japan and China and some issues of the developing world will also be discussed thoroughly. The module wants to raise awareness of the intertwined processes of global, regional and national politics and economy.

**Literature Recommendations/Sources:**

- Gabriel A. Almond, G. Bingham J. Powell Jr., Russell J. Dalton, Kaare Strøm, Comparative Politics Today: A World View. .Seventh, Updated Seventh, Eight Editions or Ninth editions (London: Longman 2002, 2003 and 2004 respectively, 2008)
- Peter Calvert, Comparative Politics. An Introduction. (Harlow: Pearson Education and Longman 2002)
- Michele Cini (ed.), European Union Politics. (Oxford: OUP 2007) second edition

<b>Title of Module:</b> Business Application	<b>Modul Number:</b> 400792
<b>Modul Shortmark:</b> IMG-G-2	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is divided into 2 units.	<b>Frequency:</b> Every Semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined examination – oral presentation and written project summary/term paper
<b>Subject Area:</b> Business Information Systems	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (2 SWS) and exercises (2 SWS), preferably software supported ; includes project work on an IT-related topic under realistic project management conditions; 54 hours	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Successful completion of the module "Introduction to Business Information Systems"

**Learning Outcomes and Competencies, Subject related / Generic:**

Having completed this module students will be able to

- Describe the most important components of business applications (ERP, SCM, CRM, E-business, ...) and understand their importance for the underlying business processes in the company based on the architecture of integrated information systems;
- Model business processes by using the method of event driven process chains (EPC):
- Design the data model for the processes using the Entity-Relationship-Model (ERM). Finally they will be able to transform these models into the schema of a relational database system using the architecture of an integrated information system:
- Participate in IT-projects dealing with the planning and implementation of business information and communication systems;
- Apply methods for selecting appropriate standard business software for a company;
- Integrate security aspects when developing or selecting business applications;
- Understand e-business concepts and business models in a global, IT-networked Web 2.0 environment;
- Practically work with different modules of the ERP-System SAP R/3.

**Content of Course:**

- The most important components of integrated business applications (ERP, SCM, CRM, E-business, ...);
- The relationship between business strategy, business processes and information and communication technologies;
- Methods of selecting standard business applications for a company;
- Using event driven process chains (EPC) for modelling business processes;
- Using event driven process chains (EPC) for modelling business processes
- Relational database design using Entity-Relationship-Modelling and normalisation;

- The structure of ERP systems exemplarily demonstrated by the system SAP R/3;
- Working with case studies and the SAP R/3 system.

**Literature Recommendations/Sources:**

- Beighley, L.: Head First SQL, O'Reilly Media, 2007.
- Davenport, T.: The Coming Commoditization of Process, Harvard Business Review, June 2005.
- Erl, T.: Service-Oriented Architecture. Concepts, Technology, and Design, Prentice Hall International (2005).
- Jeston, J. and Nelis, J.: Business Process Management. Practical Guidelines to Successful Implementations, Butterworth Heinemann, 2006.
- Laudon, K.C. and Laudon, J.P.: Essentials of Business Information Systems, Prentice Hall, 7<sup>th</sup> ed., 2007.
- McDermott, R.: Community Development as a Natural Step, Knowledge Management Review, vol. 3 (5), 2000.

<b>Title of Module:</b> Political Economy and Social Structure of Modern Society	<b>Modul number:</b> 200592
<b>Modul shortmark:</b> BAG-E-2	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> German	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Social Sciences	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

None

**Learning Outcomes and Competencies, Subject related / Generic:**

With examples the students will gain a comprehensive view on the tendencies of social change and its most essential impacts - beyond the professional world and the world of labour which were at the focus of the first sociological module in the B.A.. What stands to study are the influence of economic development onto social conditions and the interrelation between economy, society and the welfare state, mainly in an international context. Selected examples will show how social development determines the institutional arrangements, individual and collective interests, but also, reversely, how acting in the job, the private sphere and society are influenced by these factors. Focus will be laid on issues of structural change in the society, particularly on the relationship between market and state and between globalisation and sustainability.

**Content of Course:**

- From the industrial society to service economy
- Economic and social imbalance in its historical change
- Demographic change and migration
- Regulation and deregulation
- Social policy and gender ratio
- Past and Future of the welfare state
- Processes of internationalisation since the 19th century
- Employment in the process of globalisation
- Ecology, production and styles of consumption
- Ecology and politics on a national and international level

**Literature Recommendations:**

- G. Esping-Andersen (1990): The Three Worlds of Welfare Capitalism, Princeton
- A. Giddens (2001): Sociology, 4th Ed., Oxford
- A. Giddens (ed.) (2000): On the Edge. Living with Global Capitalism, London
- W. Glatzer/I. Ostner (Hg) (1999): Deutschland im Wandel, Opladen
- D. Held et. Al. (1999): Global Transformations. Politics, Economics and Culture,

Cambridge

- W. König (2000): Geschichte der Konsumgesellschaft, Stuttgart
- M. Kronauer (2002): Die Gefährdung des Sozialen im hoch entwickelten Kapitalismus, Frankf./M.
- K. Polanyi (1978): The Great Transformation. Politische und ökonomische Ursprünge von Gesellschaften und Wirtschaftssystemen, Frankf./M.

<b>Title of Module:</b> Strategic Management	<b>Modul number:</b> 201591
<b>Modul shortmark:</b> BAH-Strat1	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module consists of two units (4+2 hrs/week).	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> German and English (parallel courses)	<b>Assessment:</b> Oral examination
<b>Subject Area:</b> Core: strategic focus	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (6 SWS = 108 academic units at 45 mins. each = 81 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 69 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Successful completion of the first study course

**Learning Outcomes and Competencies, Subject related / Generic:**

The students shall be familiarised with a basic understanding of tasks of and approaches towards strategic management from a practice-oriented perspective.

After completing this course, the students shall particularly be able to

- explain basic terms and referential frames of the strategic management process
- identify central strategic issues in given practical cases and examples
- explain proven standard tools of strategic analysis and apply them to specific cases
- present prerequisites for obtaining sustainable competitive advantages and analyse practical examples in this respect
- know various approaches of measuring strategic success
- recognise and critically reflect on various stakeholder perspectives
- have gained (through the contribution of a discipline of non-business-administrative character) strategy-relevant analytical skills in selected fields of the strategic environment. The students shall, furthermore, be enabled to translate the skills gained into a management and action-oriented perspective

**Content of Course:**

Strategic Management A (Business Administration, 4 chw)- Basic terms, objectives, algorithms of the strategic management process (focusing on the level of business segments)- Methods of analysing the strategic environment, applying them to case studies or examples- Methods of business analysis on the level of business segments and of the entire business- Strategic options, strategic choice and methods of assessing strategies- Strategy implementation and execution- Strategic control and measuring success

Strategic Management B (from the perspective of one of the following disciplines, 2 chw)

Jurisprudence (possible topical fields): legal aspects of business formation, corporate governance/corporate legal structure (in accordance with basic course on Company Law and on Competition Law), anti-discrimination legislation

Economics (possible topical fields): forms of markets, applied microeconomics, issues derived from the economics of industry and institutions

Social sciences (sociology, behavioural sciences) (possible topical fields): management and teams, management of change, management of corporate culture, business networks/strategic networks, corporate ethics, gender +

management

**Literature Recommendations:**

- Steinmann/Schreyögg, Management, 6. Aufl. 2005, Kapitel 5
- Bea/Haas, Strategisches Management, 4. Aufl. 2005
- Porter, Wettbewerbsstrategie, 1980 (Klassiker)
  
- Hitt/Ireland/Hoskisson, Strategic Management, 6th ed. 2005 (US-American Perspektive)
- Johnson/Scholes/Whittington, Exploring Corporate Strategy, 7th ed., 2005 (British-european perspective)
- Porter, Competitive Strategy, 1980 (classic text)

<b>Title of Module:</b> Instruments of Controlling	<b>Modul number:</b> 201692
<b>Modul shortmark:</b> BAH-OP2	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> German	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Core: operative focus	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Fundamentals of External Accounting;  
Fundamentals of Internal Accounting/Controlling

**Learning Outcomes and Competencies, Subject related / Generic:**

After successfully completing this module, the students will be able to judge the application of controlling in its main features, the tasks of controllers and rank the corporate importance of controlling. Fundamental instruments and approaches of controlling are worked out and applied to specific tasks.

**Content of Course:**

- Definition and grading of controlling
- Functions and roles of controllers in practice
- Methods and instruments for planning and controlling tasks
- Operative planning/budgeting
- Strategic planning
- Control and deviation analysis
- Methods and instruments for providing the management with information
- Ratios and ratio figures:  
e.g. balanced scorecard, value-based controlling
- market-oriented instruments:  
e.g. target costing, benchmarking, client earnings report, marketing segment calculation
- Practical organisational forms of controlling

**Literature Recommendations:**

Weber, J.: Einführung in das Controlling, Stuttgart, aktuelle Auflage  
Horváth, P./Gleich, R./Voggenreiter, D.: Controlling umsetzen, Fallstudien, Lösungen und Basiswissen, Stuttgart, aktuelle Auflage  
Vollmuth, H. J.: Controlling-Instrumente von A-Z, Haufe-Verlag, aktuelle Auflage

<b>Title of Module:</b> Operations Management	<b>Modul number:</b> 201693
<b>Modul shortmark:</b> IMH-OP3	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Core: operative focus	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic studies / Mathematics and Statistics

**Learning Outcomes and Competencies, Subject related / Generic:**

To provide an overview of the basic concepts and theories in operations management; qualification for applying models and methods to planning and monitoring operations processes.

**Content of Course:**

Introduction to Supply Chain Management as a basis for an efficient structuring of operations processes. Presentation of circumstances, explanatory approaches, corporate policy structuring concepts in the basic phases of supply chains: procurement planning (multiple/single sourcing, supplier selection, material requirement planning, procurement cost, supply-of-materials plan, order policies, safety stock planning), inventory management (warehouse techniques, warehouse management, layout planning), production management (systems of production and organisational structures, machine scheduling, assembly-line configuration, process monitoring), distribution (basic structures in distribution logistics, location planning, means of transport selection, operational transportation planning), reverse logistics (structural and legal basics, process structures, closed-loop concepts) and logistic information management (communication and location techniques, inter-organisational information management, telematics in operational monitoring and control).

**Literature Recommendations:**

Chase, R.B. / Aquilano, N.J. / Jacobs, F.R. (2001): Operations management for competitive advantage. 9th ed. (McGraw-Hill) Boston et al.

Russell, R.S. / Taylor, B.W. (2000): Operations management. 3rd ed. (Prentice Hall) Upper Saddle River N.J.

Schulte, C. (2005): Logistik - Wege zur Optimierung der Supply Chain. 4., überarb. u. erw. Aufl. (Vahlen) München

Stadler, H. / Kilger, C. (eds.) (2005): Supply chain management and advanced planning. 3rd ed. (Springer) Berlin et al.

Thonemann, U. (2005): Operations Management - Konzepte, Methoden und Anwendungen. (Pearson) München et al.

<b>Title of Module:</b> Product and Distribution Management	<b>Modul number:</b> 202091
<b>Modul shortmark:</b> BAH-M-1	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> German or English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Marketing Management	<b>Status:</b> Optional module
<b>Teaching Mode, contact hours:</b> Tutorial, 4 SWS = 72 academic units at 45 mins. each = 54 hours	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic module of "Marketing"

**Learning Outcomes and Competencies, Subject related / Generic:**

Students will be enabled to apply the instruments of operational product, price and distribution management in business practice. They will increase their analytical and communication competencies by means of group discourse and case study presentations.

**Content of Course:**

The importance of product and contracting policies for designing an efficient marketing mix. Market segmentation, product development and product launches, trade name control in the product lifecycle, product positioning and design, criteria for composite manufacturers' programmes or trade assortments, approaches of Category Management. Pricing strategies, determination factors of pricing policies, payment conditions and discounts, financing of sales. Goals of the distribution policy - direct sales - indirect sales (traders, sales representatives, OEMs, licenses, franchising) - management of channel conflicts (open vs. closed distribution systems), tasks and goals of distribution; sales techniques (key account management, relationship selling, direct sales/Internet); payment systems in sales; sales organisation; sales management; CRM

**Literature Recommendations:**

Albers, Sönke (Hg.): Handbuch Produktmanagement, Wiesbaden ; Diller, Herrmann: Preispolitik, Stuttgart ; Homburg/Krohmer: Marketingmanagement, Wiesbaden; Riekhof, Hans-Christian (Hg.): Retail Business in Deutschland, Wiesbaden; Schwetz, Wolfgang: CRM, Wiesbaden; Winkelmann, P: Vertriebskonzeption und Vertriebssteuerung, München; Winkelmann, Peter: Innovatives Außendienst-Management, München; Winkelmann, Peter: Marketing und Vertrieb, München  
(jeweils neueste Auflage)

english:

Kapferer: The new Strategic Brand Management (Kogan Page); Keller: Strategic Brand Management (Prentice Hall); Nagle: Theory and Tactics of Pricing (Prentice Hall); Ingram, LaForge: Sales Management: Analysis and Decision Making (South-Western); Jobber/Lancaster: Selling and Sales Management (Prentice-Hall)

<b>Title of Module:</b> Communication Strategies and Consumer Behaviour	<b>Modul number:</b> 202093
<b>Modul shortmark:</b> BAH-M-3	<b>Credits:</b> 5
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> German or English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Marketing Management	<b>Status:</b> Optional module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic module of "Marketing"

**Learning Outcomes and Competencies, Subject related / Generic:**

Students will learn to analyse the consumer's perception and decision process to develop strategic concepts of marketing communications on their own. They will learn to select communication channels in a well-founded way and to control the entire communication process of analysing, planning, implementing and controlling marketing communication activities on their own. They will also be enabled to convincingly present the results of their conceptual work.

**Content of Course:**

Principles of market communication/advertising; communication strategy as a constituent of the marketing mix; the concept of integrated business and brand communication, traditional and non-classical instruments in communication; practical aspects of planning, designing and launching advertising measuring the results; legal framework conditions; media research and media planning; consumer behaviour: processes of perception, learning and purchase decision-making; motivation, attitudes, images

**Literature Recommendations:**

Bruhn, M.: Kommunikationspolitik. Systematischer Einsatz der Kommunikation für Unternehmen, München ; Esch, F.-R.: Moderne Markenführung, Wiesbaden ; Foscht, T., B. Swoboda: Käuferverhalten, Wiesbaden ; Kuß, A., T. Tomczak: Käuferverhalten, Stuttgart ; Trommsdorff, V.: Konsumentenverhalten, Stuttgart (jeweils neueste Auflage)

<b>Title of Module:</b> Selected Issues in Marketing	<b>Modul number:</b> 202094
<b>Modul shortmark:</b> BAH-M-4	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English or German	<b>Assessment:</b> Combined examination.
<b>Subject Area:</b> Marketing Management	<b>Status:</b> Optional module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units at 45 mins. each = 54 hours).	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Knowledge in Marketing and Business Administration

**Learning Outcomes and Competencies, Subject related / Generic:**

Students will be enabled to critically analyse specific and current marketing developments in their economic and social context and explain potential interfaces and interactions. Moreover, students will be able to discuss the interaction of marketing with other business disciplines and to generate the benefits of this interaction and current developments and apply their knowledge in case studies.

**Content of Course:**

The content of the course will be updated by the marketing department depending on current marketing trends.

**Literature Recommendations:**

Werden den Lehrinhalten angepasst.

Depending on current topics

<b>Title of Module:</b> Communication and Interaction on the Job	<b>Modul number:</b> 202391
<b>Modul shortmark:</b> BAH-SK	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is subdivided.	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> German	<b>Assessment:</b> Student performance
<b>Subject Area:</b> Key Qualifications: Continuation Courses	<b>Status:</b> Compulsory and optional compulsory module
<b>Teaching Mode, contact hours:</b> Exercises (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

The students are in their 7th semester and have completed one internship.

**Learning Outcomes and Competencies, Subject related / Generic:**

The students learn to communicate and interact with others more consciously. After actively attending these seminars, the students will have become more sensitive to interpersonal processes, mainly in talks. Discussions with colleagues and/or superiors will be practiced in both everyday work situations or particularly with international partners, in negotiations or in a larger circle, at a meeting.

**Content of Course:**

Attending a communications seminar is compulsory to all students. Beyond this seminar, optional compulsory subjects are offered where students learn

- in the tutorial Teamwork and Chairing of Meetings how to present a meeting and supervise teams,
- in the tutorial Communication in an Intercultural and International Context something about cross-cultural differences and how to handle them,
- in the tutorial Negotiating to negotiate something with one or more partners in fair and clear manner.

**Literature Recommendations:**

Schulz von Thun, F.: Miteinander reden, rororo, 2003

<b>Title of Module:</b> Finance and Investment Policies in Businesses	<b>Modul number:</b> 203091
<b>Modul shortmark:</b> BAH-F-1	<b>Credits:</b> 5
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> German/English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Finance and Accounting	<b>Status:</b> Compulsory module (Field of Activity)
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

The modules "Investment and Finance" (Business Administration)  
"Mathematics for Business and Economics", "Statistics",  
"Basics of External Accounting" (Basics of Accounting)

**Learning Outcomes and Competencies, Subject related / Generic:**

Students will have to deal with issues and solution concepts in finance management from a real-world and theoretically profound perspective.

After having completed the course students will be able to

- explain, apply appropriately and critically comment on principal and advanced methods of evaluating future monetary flows,
- appropriately present the elementary interrelatedness of financial profit and financial risk and apply it by means of suitable tools within a target-oriented portfolio management,
- develop the theoretical relation of financial activity in the field of budgeting as well as of capital structure and dividend policy in a paradigm-oriented way and supplement it with optional actions specifically required in the individual case,
- recognise elementary financial risks, estimate their respective consequences and investigate and apply measures or instruments aiming at levelling financial risks in yield.

**Content of Course:**

Principles of financial assessment concepts

Applications and related problems of selected assessment approaches

Relationship between profit and risk; theoretical principles of portfolio management

Finance management and the theory of the capital market - transferability of theoretical capital-market models in business administration

Concepts and instruments of equity and debt capital

Efficient markets and their importance to a successful finance and investment management

Introduction into the structure, assessment and application of financial options,

The structure, application and assessment of simple and complex collateral security strategies,

Real options

**Literature Recommendations:**

Brealey, Richard A. / Myers, Stewart C. / Allen, Franklin: Principles of Corporate Finance, Irwin-McGraw-Hill, 8th Ed. Boston (Mass.) 2006

Bodie, Zvi / Kane, Alex / Marcus, Alan J.: Investments, Irwin-McGraw-Hill, 6th. Ed. Boston (Mass.) 2005.

Copeland, Thomas E. / Weston, Fred J. / Shastri, Kuldeep: Financial Theory and Corporate Policy, 4th Ed. Boston (Mass.) 2005.

Ross, Stephen A. / Westerfield, Randolph W. / Jaffee, Jeffrey T.: Corporate Finance, Irwin-McGraw-Hill, 7th. Ed. Boston (Mass.) 2004.

<b>Title of Module:</b> Selected Issues in Business Finance	<b>Modul number:</b> 203094-602221
<b>Modul shortmark:</b> IMH-F-4	<b>Credits:</b> 5 ECTS
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Business Finance	<b>Status:</b> Optional module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units/45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic knowledge in "Finance and Investments" (Basic stage of studies)

**Learning Outcomes and Competencies, Subject related / Generic:**

The major aim of this course is to provide students with in-depth knowledge of selected fields of international business finance in corporations and financial markets. Moreover, selected special fields of business finance, such risk management, direct foreign investment and issues of the national and international financing law will be investigated. After completing this module students will be able to make business finance decisions in an international context.

**Content of Course:**

- Business finance globalisation
- International business finance
- International financial markets
- Risk management

**Literature Recommendations:**

Eitemann/Stonehill/Moffett: Multinational Business Finance, Pearson/Addison Wesley 2004.

Hughes/Mac Donald: International Banking, Addison Wesley 2002.

Fabozzi/Ferri/Jones/Modigliani: Foundations of Financial Markets and Institutions, Pearson 2002.

Marrison: The Fundamentals of Risk Measurement, Mc Graw Hill 2002

Shapiro: Multinational Financial Management, John Wiley and Sons 2003

<b>Title of Module:</b> International Business Accounting	<b>Modul number:</b> 204092
<b>Modul shortmark:</b> BHA-R-2	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> German	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Accounting/Controlling	<b>Status:</b> Optional compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic knowledge in "External Accounting";  
"Account Balancing" (TF)

**Learning Outcomes and Competencies, Subject related / Generic:**

It is the goal of the tutorial to study the content and importance of IASB and US Business Accounting and to contrast the Anglo-Saxon business accounting systems to the German standards of business accounting. A high degree of practical relevance will be aimed at by implementing the theoretical knowledge in application-oriented case studies/exercises.

**Content of Course:**

- Basics of international business accounting
- Framework concepts of international business accounting
- Central business accounting principles
- General and specific reporting and assessment issues of international year-end financial statements (e.g. account balancing of intangible assets, accruals, long-term make-to-order production, deferred taxes, financial instruments and stock)
- Constituents of year-end financial statements and supplementary accounting: flow statements, segmental reporting and equity variation accounting
- Current legal developments (e.g. BilReG, BilKoG, the German Corporate Governance Codex, International Financial Reporting Standards (IFRS))

**Literature Recommendations:**

Buchholz, R.: Internationale Rechnungslegung - Die Vorschriften nach IAS, HGB und US-GAAP im Vergleich; Bielefeld, aktuelle Auflage;  
Coenenberg, A.: Jahresabschluss und Jahresabschlussanalyse - Grundfragen der Bilanzierung nach betriebswirtschaftlichen, handelsrechtlichen, steuerrechtlichen und internationalen Grundsätzen; Stuttgart, aktuelle Auflage;  
IASCF (Hrsg.): International Accounting Standards 2005; Stuttgart, 2005 bzw. aktuelle Auflage

<b>Title of Module:</b> Human Resource Management	<b>Modul number:</b> 205091
<b>Modul shortmark:</b> BAH-P-1	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is subdivided into 2 tutorials: Human Resource Management and Human Resource Psychology.	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> German/English	<b>Assessment:</b> Combined Examination
<b>Subject Area:</b> Human Resource Management and Organisational Design	<b>Status:</b> Optional module
<b>Teaching Mode, contact hours:</b> Tutorial (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Basic knowledge of organisational theories and personnel management (e.g. the personnel management process), awareness of group dynamics, team skills, language skills (German & English)

**Learning Outcomes and Competencies, Subject related / Generic:**

Advanced knowledge of human resource management (e.g. strategic and international issues), basic principles of psychology, sensitivity for interpersonal relations, communication skills for HR issues (e.g. selection interviews, feedback, target agreements), self-reflection competence, ability to design the own learning process, integrated thinking

**Content of Course:**

- Strategic and international human resource management
- Recruiting and selection
- Fundamentals of aptitude testing
- Human resource development in the context of the current issue of Change Management,
- Success factors of team work
- Motivation and compensation
- Theory and training of feedback processes
- Compensation management
- Human resource controlling

**Literature Recommendations:**

Grundlagenlehrbuch: Holtbrügge, Dirk (2004): Personalmanagement, Springer  
Thomson, Rosemary (2002): Managing People, 3rd ed., Elsevier

<b>Title of Module:</b> National and international financial relations	<b>Modul number:</b> 211091
<b>Modul shortmark:</b> EH-K-1	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided	<b>Frequency:</b> Once per year
<b>Language of Instruction:</b> German	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Applied Economics	<b>Status:</b> Optional module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Successful completion of the first stage of studies recommended

**Learning Outcomes and Competencies, Subject related / Generic:**

The aim of this module is to provide students with an understanding of the structure of the financial system in Germany and how it compares with that in other countries, and to analyse the principal types of international capital transaction. Students will become familiar with the way in which Germany and other countries are integrated into the international financial system, and of the broad pattern of international capital flows, both between the industrialised countries, and between the industrialised and developing countries. They will examine the notion of a lead currency and of the potential rivalry between the dollar and the euro, and will critically assess rival theoretical and policy approaches to current international financial issues. Students will have the opportunity to select a topic which they can analyse in greater depth.

**Content of Course:**

- Financial structure of the German economy
- Empirical analysis of the development of the German financial system and the role of banks, non-bank financial intermediaries, and the capital markets, as compared with the situation in the US.
- The principal characteristics of the main forms of international capital transaction (direct investment, private portfolio investment, bank loans, central bank reserve holdings etc)
- Historical development of the structure and volume of German capital outflows and inflows with the rest of the world
- Historical development of the structure and volume of international capital flows
- The role of a lead currency
- Currency competition between the US dollar, the euro and the yen
- Current tendencies in the international financial system and the principal proposals for reform
- Basic elements of international financial redistribution (contributions to

international financing needs, and the financing of international organisations

**Literature Recommendations:**

Deutsche Bundesbank, Gesamtwirtschaftliche Finanzierungsrechnung, jährliche Publikation, [http://www.bundesbank.de/download/statistik/stat\\_sonder/statso4.pdf](http://www.bundesbank.de/download/statistik/stat_sonder/statso4.pdf)

Krugman, P./ M. Obstfeld, Internationale Wirtschaft, Pearson, München, aktuelle Auflage (alternativ auch die englische Originalfassung).

Herr, H./ Hübner, K.: Währung und Unsicherheit in der globalen Ökonomie. Eine geldwirtschaftliche Theorie der Globalisierung, edition sigma Berlin, aktuelle Auflage

Nikolov, S.R.: Die Rolle der Banken im Finanzsystem. Eine komparative Analyse der Bankensysteme in Deutschland und den USA, Tectum Verlag, Marburg, aktuelle Auflage

Frenkel, M./ Menkhoff, L. : Stabile Weltfinanzen? Die Debatte um eine neue internationale Finanzarchitektur, Springer Verlag Berlin, aktuelle Auflage

Williamson, J.: Curbing the Boom-Bust Cycle: Stabilizing Capital Flows to Emerging Markets. Institute for International Economics, Washington DC, 2005

<b>Title of Module:</b> International Management	<b>Modul number:</b> 400991
<b>Modul shortmark:</b>	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided	<b>Frequency:</b> Every semester
<b>Language of Instruction:</b> English	<b>Assessment:</b> Combined examination
<b>Subject Area:</b> Core: strategic focus	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Successful completion of the first study course

**Learning Outcomes and Competencies, Subject related / Generic:**

Discussing and developing the management skills needed to be effective in cross-national interactions and in daily operations in foreign subsidiaries or international working teams steered from central operations.

**Content of Course:**

Programme will focus on competitive strategy through human resource, business plan and cost management. Focus is on: Strategic issues in international mergers and acquisitions, re-engineering in a foreign environment, international marketing decisions and key account management, strategic planning in a global area, organising international operations, socially and ethically leading and managing international teams, and personal career development for general management position in international business.

**Literature Recommendations:**

Main text book: Charles Hill, International Business, current edition

Simon, Herman - Hidden Champions: Lessons from 500 of the World's Best unknown Companies, Harvard Business School Press; Boston Massachusetts, 1996

Deresky, Helen – International Management: Managing across Borders and Cultures, current edition, Addison Wesley Educational Publishers Inc.

Porter - Competition in Global Industries: A conceptual Framework. In: Porter (ed.), Competition in Global Industries, Harvard Business School Press, 1986

<b>Title of Module:</b> Organisation Behavior in international Companies	<b>Modul number:</b> 400993
<b>Modul shortmark:</b> N.N.	<b>Credits:</b> 5
<b>Duration:</b> One semester	<b>Level:</b> Bachelor
<b>Units:</b> -	<b>Frequency:</b> every semester
<b>Language of Instruction:</b> english	<b>Assessment:</b> -
<b>Subject Area:</b> -	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> -	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Course: Human Resource Management (Basics), Foundation of Organization Structure

**Learning Outcomes and Competencies, Subject related / Generic:**

The students would, after successful participation in this module, have developed the following skills:

- basic knowledge about the influencing factors of individual and group behaviour;
- advanced knowledge of selected areas in human resource management and organizational dynamics;
- an awareness of the tasks and responsibilities of managers in internationally working companies;
- an understanding of the dynamics in change processes.

Course Contents:

**Content of Course:**

- introduction to what is meant by 'OB';
- foundations of intercultural management;
- analysis of the behaviour of individuals;
- understanding team work;
- approaches to leadership;

- work design;
- selected human resource policies and practices;
- organizational culture;
- introduction to change management.

**Literature Recommendations:**

Hofstede, Geert. Culture's Consequences (current edition)

Robbins, Stephen P.: Organizational Behavior (current edition)

Trompenaars, F./ Hampden-Turner, C.: Riding the Waves of Culture (current edition)

Trompenaars, F./Hampden-Turner, C.: Managing People Across Cultures (current edition)

Vecchio, Robert P.: Organizational Behavior (current edition)

<b>Title of Module:</b> Management Accounting and Controlling	<b>Modul number:</b> 401091
<b>Modul shortmark:</b> N.N.	<b>Credits:</b> 5
<b>Duration:</b> One Semester	<b>Level:</b> Bachelor
<b>Units:</b> This module is not subdivided	<b>Frequency:</b> Every semester, parallel offers
<b>Language of Instruction:</b> German	<b>Assessment:</b> Written examination
<b>Subject Area:</b> Core: operative focus	<b>Status:</b> Compulsory module
<b>Teaching Mode, contact hours:</b> Tutorial on case studies (4 SWS = 72 academic units at 45 mins. each = 54 hours)	
<b>Individual Study Time, Assessment Time and Preparation:</b> 96 hours	<b>Total Work Load:</b> 150 hours

**Required Preconditions:**

Fundamentals of External Accounting;  
Fundamentals of Internal Accounting/Controlling

**Learning Outcomes and Competencies, Subject related / Generic:**

After successfully completing this module, the students will be able to judge the application of controlling in its main features, the tasks of controllers and rank the corporate importance of controlling. Fundamental instruments and approaches of controlling are worked out and applied to specific tasks.

**Content of Course:**

- Definition and grading of controlling
- Functions and roles of controllers in practice
- Methods and instruments for planning and controlling tasks
- Operative planning/budgeting
- Strategic planning
- Control and deviation analysis
- Methods and instruments for providing the management with information
- Ratios and ratio systems  
e.g. balanced scorecard, value-based controlling
- market-oriented instruments:  
e.g. target costing, benchmarking, customer profitability analysis, marketing segment calculation
- Practical organisational forms of controlling

**Literature Recommendations:**

Ingram/Albright/Hill: Managerial Accounting – Information for Decisions, South-Western