Please check at our Module Overview first, which courses will be available for the upcoming term. Please note as well, that some modules might overlap. You have to choose between the pink or grey stream.

Fundamentals of International Business

<table>
<thead>
<tr>
<th>Duration: One Semester</th>
<th>Module N.: BWL-FB</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units: This module is not subdivided</td>
<td>Credits: 5</td>
</tr>
<tr>
<td>Language of Tuition: English</td>
<td>Level: Bachelor</td>
</tr>
<tr>
<td>Subject Area: Business</td>
<td>Assessment: Written examination (100%) or written examination and presentation (assessment ratio 75:25).</td>
</tr>
<tr>
<td>Teaching Mode, contact hours: Seminar Lecture (55 academic units / 45 mins. each = 41 hours)</td>
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</table>

Objectives

The module provides an introduction to the field of international business and the specific challenges faced by companies conducting business across borders. Upon completion of the module, students will be able to:

- Explain the relevance of cross-border management in today’s business world.
- Explain and critically discuss the economic rationale behind globalization.
- Describe company internationalization processes and evaluate the feasibility of various export, equity and non-equity modes of expanding business abroad.
- Understand and critically evaluate the trade-offs between efficiency, flexibility, and learning, associated with managing globally. Be able to develop solutions for balancing these trade-offs by working on case studies referring to the functional areas of management.
- Understand cultural differences and handle them sensitively. Students will understand the interdependence of the international management modules of the degree programme.

Content

1. The globalization of business and the internationalization of companies: historical review, recent trends
   1.1. Basic globalization data: trade, foreign direct investment, cross-border mergers and acquisitions
   1.2. Factors pushing globalization: technological, political, social, competitive
   1.3. Factors inhibiting globalization: technological, cultural, commercial, legal
2. Theories of international trade and investment
   2.1. Nation-level explanations (absolute advantage, comparative advantage, competitive advantage)
   2.2. Company-level explanations (the ADDING framework)
3. Building the international presence of a company
   3.1. International market opportunity assessment
   3.2. The choice of foreign operation modes: trade, contracts and foreign direct investment
   3.3. Switching and stretching foreign operation modes
4. Turning the international presence of the company into a competitive advantage
   4.1. Opportunity assessment: the 9-field-matrix
4.2. Building competitive advantage: concepts and examples

4.2.1. Efficiency approaches

4.2.2. Flexibility approaches

4.2.3. Learning approaches

4.3. Balancing trade-offs between efficiency, flexibility, and learning in functional areas of international management

4.3.1. Research and development

4.3.2. Sourcing, operations and digital networks

4.3.3. Marketing and sales

4.3.4. Human resources management.

4.3.5. Financial management.

4.3.6. Organization.

5. Intercultural management.

5.1. The cultural dimension.

5.2. Why culture matters in international business.

Culture-related skills.

Recommended literature

General reading:


Further Reading:


Financial Accounting

Duration: One Semester

Units: This module is not subdivided

Language of Tuition: English

Subject Area: Business

Teaching Mode, contact hours: Seminar Lecture (66 academic units / 45 mins. each = 50 hours)

Module N.: RW-FB

Credits: 5

Level: Bachelor

Assessment: Written examination

Objectives

Students will acquire knowledge pertaining to the tasks, contents and functions of financial accounting. They will be able to classify business issues in the accounting system and work independently to perform booking entries. They will acquire an overview of the fundamental aspects of the annual financial statement and make their own contribution to it.

Through processing accounting tasks and case studies, students will acquire routine skills in accounting and generating an annual financial statement.

Content

1. An introduction to financial accounting as part of accounting
2. The fundamental aspects of financial accounting (legal foundations, inventory and stock taking, balance, opening and closing balance sheets and the operating statement)

3. The techniques of financial accounting (booking processes not affecting net income; booking affecting net income; proprietary account and private account; sales tax)

4. Commercial bookings (merchandise traffic - gross and net method, payment transactions, human resources)

5. Industrial bookings (production, consumption, change in inventory, total and sales accounting)

6. Banking bookings (financial instruments, accounting groups)

Closing entries for the annual financial statement (account closure, periodical ascertainment of profits, amortizations, appreciations, accruals and deferred income, reserves, latent taxes, development of the annual financial statement)

Recommended literature
The latest editions of:
Schellin, Wolf-Dieter: An Introduction to the German Accountancy System: All you need - and not too much, 2017

Management Accounting

Duration: One Semester
Units: This unit is not subdivided
Language of Tuition: English
Subject Area: Business
Teaching Mode, contact hours: Seminar Lecture (66 academic units / 45 mins. each = 50 hours)

Module N.: RW-KLR
Credits: 5
Level: Bachelor
Assessment: Written examination

Objectives
Students will be familiar with the fundamental aspects of management accounting with a focus on cost accounting. They will be able to integrate management and cost accounting into the overall accounting system and separate it from other areas such as financial accounting, investment and finance. They will be in possession of the knowledge and skills required for the application of cost accounting procedures in the three stages of cost accounting (cost types, cost centres and cost object accounting) in both full cost accounting and direct costing systems. This will enable students to understand cost accounting approaches and decision-making processes and work independently to process specific case studies and other management accounting tasks.

Content
The position of management and cost accounting within financial and managerial accounting; cost type accounting (basic costs, costings-based cost types); cost centre accounting (the distribution of the primary overhead costs in cost analysis sheets, internal cost allocation, the establishment of cost rates); cost object accounting (cost object
accounting and cost period accounting); full cost and direct cost systems (single stage and multi-stage profit contribution accounting) on an actual and budget cost basis; company decision-making on the basis of management accounting data (operative programme and procedure planning, make-or-buy decisions, the determination of price thresholds, break-even analyses etc.); selected cost management procedures (process cost accounting, target costing etc.).

### Recommended Literature

**General reading:**

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# Logistics Systems and Services

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<tr>
<td>Language of Tuition:</td>
<td>English</td>
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<tr>
<td>Subject Area:</td>
<td>Business</td>
</tr>
<tr>
<td>Teaching Mode, contact hours:</td>
<td>Seminar Lecture (2 SWH = 55 academic units / 45 mins. each =41 hours)</td>
</tr>
</tbody>
</table>

| Module N.: | IP-G2 |
| Credits: | 5 |
| Level: | Bachelor |
| Assessment: | Written examination (100%) or a written examination and (written assignment or presentation); min. 50% written examination. Repeat examination: Written examination (100%) |

### Objectives

The students know the meaning, applications, challenges and limitations of rail freight transport, sea and inland waterway transport, as well as airfreight transport and pipeline transport, including relevant transport networks and infrastructure, including relevant transshipment systems. You know the application possibilities of multi-modal transport systems.

They know the significance and range of services of the logistics systems in the area of warehousing and transhipment, including functional technical aspects and fields of application.

### Content

Rail freight transport, sea and inland waterway transport, air freight transport and their networks

- Transhipment systems of individual modes of transport and combined transport
- Transport infrastructure and intermodal cargo handling centers (GVZ, container terminals, etc.), freight transport services.

Warehousing and picking systems: need and conditions for warehouses, warehouse equipment, conveyors, package and load unit formation, warehouse organization and handling.

### Recommended Literature

Gleißner, H. / Femerling, Chr.: Transport, Wiesbaden 2016
Schulte, Chr.: Logistik, Munich 2017.
# Project Management

<table>
<thead>
<tr>
<th>Duration: <strong>One Semester</strong></th>
<th>Module N.: DLM-G2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units: <strong>This module is not subdivided</strong></td>
<td>Credits: 5</td>
</tr>
<tr>
<td>Language of Tuition: <strong>English</strong></td>
<td>Level: <strong>Bachelor</strong></td>
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<tr>
<td>Subject Area: <strong>Business</strong></td>
<td>Assessment: <strong>Project documentation</strong></td>
</tr>
<tr>
<td>Teaching Mode, contact hours: <strong>Seminar Lecture</strong> (2 SWH = 55 academic units / 45 mins. each =41 hours)</td>
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</table>

## Objectives
Students will be familiar with and be able to apply the established tools, processes and methods of project management. They will experience the competing demands of the magical triangle of completion date, costs and performance in project management. They will be familiar with the approach to and selected methods of classical project management and the principles of agile project management. They will be able to structure, manage and document a simple project. They can define and perform their role in the group and work as part of a team to complete tasks. Furthermore, they are able to identify, appraise and manage the central project stakeholders.

## Content
1. Projects and project management: demarcation and organization, project organization
2. Project initialization: the definition of objectives, stakeholder and situation analysis, project charter
3. Planning: structuring, target dates, cost estimation, resource, cost and risk planning
4. Controlling: milestones, status report, change management
5. Soft skills: team building, stakeholder-management, project communication
6. Fundamentals of agile project management

## Recommended literature
**General reading:**

**Further reading:**